

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2019-2020

| EXPENDITURE | INCUR | RED | ON | MAIN | TENANCE | OF | PHYSICA | ٩L |
|--------------------|--------|-----|-----|------|---------|----|-----------|----|
| FACILITIES | AND | ACA | DEN | ΛIC | SUPPORT | | FACILITII | ES |
| HIGHLIGHTED | IN RED | | | | | | | |

Arhik W Dan Principal Rabindrasadan Girta' College Karimganj



CA Nazmul Islam, ACA, M.Com

FRN: 0022365S

LD Tower, Ganeshguri, Guwahati-781006 <u>Camped</u>

No.5, TL Heights, Old Station Road, Karimganj- 788710

Phone: +91 8553318389

Email: ca.nazmul.it@gmail.com

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 2020 and report that:

- 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 01-04-2019 to 31-03-2020 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 2020 and
- b) In the case of Receipt & Payment Account Receipt & Payment for the period April 2019 to March 2020.

For Nazmul & Associates

Chartered Accountants

CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAR6800

Place: Karimganj Date: 29-01-2024

P.O-Karimganj, District-Karimganj, Assam-788710

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| Expenditure | Details in Rs. | Amount in Rs. | Income | Details in Rs. | Amount in Rs. |
|-------------------------------|-------------------|---------------|-----------------------------|-------------------|---------------|
| | Ks. | K5. | | Ks. | Ns. |
| Expenses Incurred from | | | Collection from Students in | | |
| General Fund | | | General Fund | | |
| Salary of Cont.staff | 10,12,722 | | Admission & Trf.Fees | 8,51,835 | |
| T.A Bill | 1,13,355 | | Tuition Fees | 26,11,005 | |
| Labour Payment | 5,575 | | Other Receipt | 17,83,106 | |
| Electrical Goods ——— | 6,357 | | Interview Fees | 1,02,000 | |
| Tuition Fees | 4,75,776 | | Miscellaneous Expenses | 1,00,385 | |
| Postage — | 1,987 | | Bank Interest | 1,61,722 | |
| Telephone Bill | 31,767 | | | | 56,10,053 |
| Computer materials | 47,050 | | | | |
| Hardware Materials | 12,874 | | | | |
| Hiring Charges ——— | 24,412 | | | | |
| Internet Bill | | | UGC Fund | | |
| Printing Works ——— | 18,310 | | Bank Interest | 60,648 | |
| Portal Bill | 42,000 | | | | |
| Payment of Prospectus | 48,700 | | , | | 60,648 |
| Xerox | | | | | |
| Income Tax Return | 11,840 | 1 | | | |
| Insurance | 222 | | | | |
| Office Stationary — | 20,325 | | | | |
| Miscellaneous Expenses | 3,207 | | 4 " | | |
| Refreshment | 8,325 | | | | 1 |
| Advertisement | 12,570 | | * | | |
| Repairing Works | | | Exam Fund | | |
| TDS Return | | | Exam fees | 28,800 | |
| Affiliation Fees | 9,050 | | Bank Interest | 42,338 | |
| Servicing Charges | 1,450 | | Student Excursion | 1,00,000 | ı |
| Renewal Charges | 5,600 | | | | 1,71,138 |
| Interview Expenses | 35,682 | | | | |
| Bank Charges | 7,168 | | Electrical Fund | | |
| | | 19,77,097 | Refund (over Drawal) | 1,375 | |
| Expenses Incurred from | | | Electric Fees | 500 | |
| UGC Fund | | | | | |
| Computer Materials ——— | 41,500 | | Free Admission Fees | 2,59,700 | |
| | | 41,500 | Bank Interest & ASSOC | 13,259 | |

| | | | 1 | | |
|---|-----------|-----------|--|----------|----------|
| Expenses incurred for Exam | | | | | 2,74,834 |
| <u>Purpose</u> | | ľ | | | |
| Remuneration | 25,825 | | | | |
| Stationery Goods | 34,293 | | | | |
| Center Fees of Commerce | 2,600 | | | 1 | |
| Examination Expenses | 1,680 | | | 1 1 | - 1 |
| Student Excursion | 1,00,000 | | Student Aid Fund | 24.240 | 1 |
| Refreshment | 154 | | Bank Interest | 36,260 | 24.240 |
| Fund Transfer | 15,87,050 | 17 F1 (00 | T.1. | 1 | 36,260 |
| | | 17,51,602 | Library Fund | 2 (00 | |
| Expenses Incurred from | | | Library Fees | 3,600 | - |
| Electracity Fund | 1 42 250 | | | 1 40 400 | 1 |
| Electricity Bill | 1,42,350 | | Free Admission | 1,48,400 | 1 |
| Cost of Fuel | 21,770 | | Bank Interest | 12,479 | |
| Servicing Charges | 4,000 | | | 1 | 1,64,479 |
| Miscellaneous Expenses | 4,475 | | | 1 | I |
| Electrical Goods ———— | 83,782 | | | | 1 |
| Carrying Charges | 230 | | HS Center Fee Fund | | |
| Electrical Works - | 39,660 | | Fees Collection | 1,10,000 | 1 |
| | | 2,96,267 | Bank Interest | 2,125 | |
| Expenses Incurred from | | | | | 1 |
| Student Aid Fund | | | | | 1 |
| Others | - | | | | 1,12,125 |
| | | - | BA Center Fee Fund | | 1 |
| Expenses Incurred from | | | Center Fee | 5,38,072 | 1 |
| Library Fund | | | | | 1 |
| Newspaper | 10,505 | | Bank Interest | 11,304 | |
| Journal | 4,673 | | | | 5,49,376 |
| Books | 21,734 | | | 1 1 | 1 |
| Computer Materials | 3,000 | | | | 1 |
| Servicing Charges ——— | 1,290 | | Hostel Seat Rent Fund | | 1 |
| Miscellaneous Expenses | 5,165 | | Fees Collection | 1,53,000 | |
| Labour Payment | 4,200 | | Bank Interest | 30,039 | |
| | | 50,567 | | 1 1 | 1,83,039 |
| Expenses Incurred From HS | | | Magazine Fund | | 1 |
| Center Fee Fund | | | | | |
| Remuneration of Treasury | 1,800 | | Free Admission Fees | 59,360 | - 1 |
| Staff | | | | | 1 |
| Free Transfer BPL Student | 4,800 | | Bank Interest | 8,204 | 67,564 |
| Remuneration of College | 2,720 | | Scholarship Fund | | 1 |
| Staff | 10.000 | | | | |
| Advance | 10,000 | | | | |
| Francis I amount of the PA | | 19,320 | Bank Interest | 2,135 | |
| Expenses Incurred from BA Center fee Fund | | | | | 2,135 |
| | F 22 (00 | | | | |
| Remuneration Old Semester Expenses | 5,22,690 | | Common Room FundASSOC Bank Interest | | |
| Old Semester Expenses | 19,129 | | Bank Interest | 6,902 | - 1 |
| | | | MRN: 250181 FRN: 0022365 Karimgani | ES | |
| | | | TERED ACCO | | |
| | | | TO RE | | |

| Advance Exam Fees | 80,000 72,750 | | Free Admission Fees | 22,260 | 29,162 |
|---------------------------------|------------------|-----------|---------------------|-----------------|----------|
| Bank Charges | 708 | | Union Fund | | |
| Miscellaneous Expenses | 633 | | Fees Collection | 96,460 | |
| | | 6,95,910 | Bank Interest | 2,931 | |
| Expenses Incurred From | | | | | 99,391 |
| Hostel Seat Rent Fund | | | | | |
| Labour Payment | 7,040 | | | | |
| Miscellaneous Expenses | 7,400 | 14,440 | | | |
| Eumanasa Ingurrad | | 14,440 | Game Fund | | |
| Expenses Incurred Magazine Fund | | | Game Fund | | |
| College Magazine Expenses | 4,150 | | Bank Interest | 7,603 | |
| Conege Magazine Expenses | 1,100 | 4.150 | Free Admission Fees | 59,360 | |
| Expenses Incurred From | | -, | | | 66,963 |
| Scholarship Fund | | | | | |
| | | - | | | |
| Expenses Incurred From | | | | | |
| Common Room Fund | | | | | 1 |
| Freshers Expenses | 17,600 | | Miscellaneous Fund | | |
| | | 17,600 | Free Admission Fees | 2,50,210 | |
| Expenses Incurred From | | | Examination Fees | 6,67,600 | |
| Union Fund | 24 525 | | Bard. Interest | 44,072 | |
| Annual Festival | 21,525 | | Bank Interest | 44,072 | 9,61,882 |
| Festival Expenses | 20,000 | 41,525 | | | 3,01,002 |
| Expenses Incurred From | | 41,020 | | | |
| Game Fund | 1 | | | | |
| Annual Game Expenditure | 14,105 | | Development Fund | | |
| | | 14,105 | Fees Collection | 19,815 | |
| Expenses Incurred From | | | Bank Interest | 1,43,925 | |
| Miscellaneous Fund | | | | 1 | |
| Registration Fees | 16,900 | | Other Receipts | 1 1 | 1,63,740 |
| Examination Fees | 8,18,750 | | | 1 | |
| Enrollment Fees | 17,640 | | | | |
| Remuneration | 12,000 | | , | | |
| Council Exam Fees | 2,600 413 | | | | |
| Bank Charge Pilling of Soil | 4,00,000 | | | 1 | 1 |
| Miscellaneous Expenses | 400 | | | | |
| TVISCEILATEOUS EXPERISES | 100 | 12,68,703 | | | 1 |
| Expenses Incurred From | 1 1 | , , | | 1 | |
| Development Fund | 1 | | | | |
| Painting Works ——— | 68,332 | | 8. A.S | SOC | |
| Labour Payment | 35,12,272 | | JULG | SOCIA | |
| Advocate Fees | 57,000 | | | 18 | - 1 |
| | | | | * | |
| | | | MRN: 2 | 50181 22365S | |
| | | | CH FRN: 00 Karis | mgani | |
| | | | TERED | ACCO | |
| | | | | | |
| | | | | | |

| Computer Materials | 45,200 | | | |
|---|----------------------------------|------------|-------------|-----------|
| Labour Cess TDS Return Payment of Soil | 28,380 40,380 25,000 | | | |
| Hardware Materials | 7,344 | | | |
| Cost of Cement | 7,478 | | | |
| Painting Materials ———————————————————————————————————— | 9,381 10,485 60,300 383 | | , | |
| | | 38,71,935 | | |
| To, Excess of Income over Expenditure | | -15,11,932 | | |
| GRAND TOTAL | | 85,52,789 | GRAND TOTAL | 85,52,789 |

For Nazmul & Associates

& ASSOC

Chartered Accountants

For and on Behalf of RABINDRA SADAN GIRL'S COLLEGE

(Proprietor) MRN: 250181

UDIN: 24250181BKAGAR6800

Date: 29-01-2024 Place: Karimganj Wilanan Ch. Das

(President)

President Rebindrasadan Girls' College

Karimgani

Ashele by Day

(Secretary)

Principal

Rebindrasadan Girls' Cell

Karimganj

P.O-Karimganj, District-Karimganj, Assam-788710

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| Receipts | Details in Rs. | Amount in Rs. | Payments | Details in Rs. | Amount in Rs. |
|-----------------------------|-------------------|---------------|-------------------------------------|----------------------------|---------------|
| Onening Cook & Bank | | , | Expenses Incurred from | | |
| Opening Cash & Bank | - 1 | | General Fund | | |
| Balance | l | | Salary of Cont.staff | 10,12,722 | |
| Cash in Hand | | | T.A Bill | 1,13,355 | |
| Cash at Bank: | 33,88,259 | | Labour Payment | 5,575 | |
| SBI-344059 | 1,80,568 | | Electrical Goods | 6,357 | |
| SBI-803822 | 19,62,820 | | Tuition Fees - | 4,75,776 | |
| SBI-604760 | , , | | Postage — | | |
| SBI-603744 | 3,12,800 | | Telephone Bill — | 31,767 | |
| SBI-603507 | 8,70,327 | | Commuter meterials | 47,050 | |
| SBI-603802 | 2,15,297 | | Computer materials———— | 47,050 | |
| SBI-603347 | 3,98,544 | | Hardware Materials | 12,874 | |
| SBI-604090 | 25,764 | | Hiring Charges ———— | 24,412 | |
| SBI-604078 | 60,36,853 | | Internet Bill ———— | 13,348 | |
| SBI-603982 | 23,56,843 | | Printing Works | 18,310 | |
| SBI-603438 | 30,297 | | Portal Bill | 42,000 | |
| SBI-603960 | 3,38,962 | | Payment of Prospectus | 48,700 | |
| SBI-341659 | 62,003 | | Xerox — | 3,555 | |
| SBI-604067 | 2,06,214 | | Income Tax Return | 11,840 | |
| SBI-605323 | 1,94,821 | | Insurance | 222 | |
| SBI-604089 | 14,10,229 | 1.79.90,601 | Office Stationary | 20 325 | |
| 551 001007 | | | Miscellaneous Expenses | 3,207 | |
| | | | Refreshment | 8,325 | |
| | | | Advertisement | | |
| | | | Repairing Works | 3 220 | |
| | | | TDS Return — | 650 | |
| | | | Affiliation Fees | 9.050 | |
| | | | Servicing Charges | | |
| 1 | | | Renewal Charges | 5,600 | |
| | | | Interview Expenses | 35,682 | |
| | | | Bank Charges | 7,168 | |
| Collection from Students in | | | Dark Charges | 7,100 | 19,77,097 |
| General Fund | | | | | 15,77,057 |
| Admission & Trf.Fees | 8,51,835 | | Expenses Incurred from | | |
| Admission & In. rees | 6,51,633 | | UGC Fund | | |
| Tuition Fees | 26,11,005 | | Computer Materials ——— | 41,500 | |
| | | | | | |
| Other Receipt | 17,83,106 | l | | | 41,500 |
| Interview Fees | 1,02,000 | | Expenses incurred factoring Purpose | | |
| Miscellaneous Expenses | 1,00,385 | | | 25,825 | |
| Bank Interest | 1,61,722 | ı | Remuneration Stationery Gods | 25,825 * 3 4,293 | |
| Dank micrest | 1,01,722 | ı | MRN: 250181 | s = 34,293 | |

| <u>UGC Fund</u> Bank Interest | 60,648 | | Center Fees of Commerce Examination Expenses Student Excursion Refreshment Fund Transfer Expenses Incurred from Electracity Fund Electricity Bill Cost of Fuel Servicing Charges Miscellaneous Expenses Electrical Goods Carrying Charges | 2,600 1,680 1,00,000 154 15,87,050 1,42,350 21,770 4,000 4,475 83,782 230 | 17,51,602 |
|--|------------------------------|----------|--|---|---------------|
| | | | Electrical Works | 39,660 | |
| Exam Fund Exam fees Bank Interest Student Excursion | 28,800 42,338 1,00,000 | | Expenses Incurred from Student Aid Fund Others Expenses Incurred from | - | 2,96,267 - |
| Student Excursion | 1,00,000 | 4 74 400 | Library Fund | 10 505 | |
| | | 1,71,138 | Newspaper Journal | 10,505 4,673 | |
| Electrical Fund | | | Books | 21,734 | |
| Refund (over Drawal) | 1,375 | | Computer Materials | 3,000 | |
| Electric Fees | 500 | | Servicing Charges | 1,290 | |
| Free Admission Fees | 2,59,700 | | Miscellaneous Expenses | 5,165 | |
| Bank Interest | 13,259 | | Labour Payment ———— | 4,200 | |
| | | 2,74,834 | Expenses Incurred From HS Center Fee Fund Remuneration of Treasury Staff | 1,800 | 50,567 |
| | | | Free Transfer BPL Student | 4,800 | |
| | | | Remuneration of College | 2,720 | |
| | | | Staff | | |
| Student Aid Fund | | | Advance | 10,000 | |
| Bank Interest | 36,260 | | | | 19,320 |
| | | 36,260 | Expenses Incurred from BA Center fee Fund | 5.22 (00 | |
| <u>Library Fund</u> Library Fees | 3,600 | | Remuneration | 5,22,690 19,129 | |
| Free Admission | 1,48,400 | | Old Semester Expenses Advance | 80,000 | |
| Bank Interest | 12,479 | | Exam Fees | 72,750 | |
| | | 2 64 459 | | | |
| HS Center Fee Fund | | 1,04,4/ | Bank Charges Miscellaneous Expenses Incurred From Hostel Seat Kent Fund MRN: 25018 MRN: 002236 FRN: 002236 Karimgan | ES | 6,95,910 |

| Fees Collection Bank Interest | 1,10,000 2,125 | | Labour Payment ———— Miscellaneous Expenses | 7,040 7,400 | |
|--|----------------------|----------|--|------------------|----------------|
| | | 1 10 105 | | ,,,,,, | 14,44 0 |
| | | 1,12,125 | Expenses Incurred Magazine Fund | | |
| BA Center Fee Fund | | | College Magazine Expenses | 4,150 | |
| Center Fee | 5,38,072 | | conege magazine zapenses | 2,200 | 4,150 |
| Bank Interest | 11,304 | | Expenses Incurred From | | |
| | | | Scholarship Fund | | |
| | | 5,49,376 | | | - |
| | 1 1 | | Expenses Incurred From | | |
| | | | Common Room Fund | 17,600 | |
| Hostel Cost Pont Fund | | | Freshers Expenses | 17,000 | 17,600 |
| Hostel Seat Rent Fund Fees Collection | 1,53,000 | | Expenses Incurred From | | 17,000 |
| rees Collection | 1,33,000 | | Union Fund | | |
| Bank Interest | 30,039 | | Annual Festival | 21,525 | |
| | | 1,83,039 | Festival Expenses | 20,000 | |
| Magazine Fund | | | _ | | 41,525 |
| Free Admission Fees | 59,360 | | Expenses Incurred From | | |
| | | | Game Fund | 14 105 | |
| Bank Interest | 8,204 | 67,564 | Annual Game Expenditure | 14,105 | 14,105 |
| Scholarship Fund | | | Ermanaa Ingurrad From | | 14,105 |
| | | | Expenses Incurred From Miscellaneous Fund | | |
| Bank Interest | 2,135 | | Registration Fees | 16,900 | |
| Dark Hiterest | 2,150 | 2,135 | Examination Fees | 8,18,750 | |
| Common Room Fund | | | Enrollment Fees | 17,640 | |
| Bank Interest | 6,902 | | Remuneration | 12,000 | |
| Free Admission Fees | 22,260 | | Council Exam Fees | 2,600 | |
| | | 29,162 | Bank Charge | 413 | |
| Union Fund | 06.460 | | Pilling of Soil | 4,00,000 | |
| Fees Collection | 96,460 | | Miscellaneous Expenses | 400 | 12,68,703 |
| Bank Interest | 2,931 | 99 391 | Expenses Incurred From | | 12,00,703 |
| | | 77,371 | Development Fund | | |
| | | | Painting Works | 68,332 | |
| | | | Labour Payment | 35,12,272 | |
| | | | Advocate Fees | 57,000 | |
| Game Fund | , | | Computer Materials ——— | 45,200 | |
| | | | | 20,200 | |
| Bank Interest | 7,603 | | Labour Cess ———— | 28,380 | |
| Free Admission Fees | 59,360 | 66 063 | TDS Return | 40,380 | |
| | | 00,903 | Payment of Soil ————— | 25,000 | |
| | | | Hardware Materials ——— | 7,344 | |
| | | | Cost of Cement | 7,478 | |
| | | | AND THE PROPERTY OF THE PROPER | (2) | |
| Miscellaneous Fund | 2 50 210 | | | | |
| Free Admission Fees | 2,50,210 6,67,600 | | Aluminium Window | 40,485 60,300 | |
| Examination Fees | 0,07,000 | | College Draft FRN: 25018 | | |
| | | | Karimgani | | |

| 44,072 | | Bank Charges | 383 | |
|----------|--------------------|--|--|--|
| | 9,61,882 | | | 38,71,935 |
| | | Closing Cash & Bank | | |
| | | Balance | | |
| | | Cash in Hand | | |
| | | Cash at Bank: | | |
| 19.815 | | SBI-344059 | | |
| | | SBI-803822 | 1 1 | |
| 2,20,720 | 1,63,740 | SBI-604760 | | |
| | | SBI-603744 | 4,26,712 | 1 |
| | | SBI-603507 | 10,38,926 | |
| | | SBI-603802 | 2,78,711 | |
| | | SBI-603347 | 3,77,111 | |
| | | SBI-604090 | 83,630 | |
| | | | 23,28,657 | |
| | | | 7,76,379 | |
| | | | 1,23,102 | |
| | | | 1,92,428 | |
| | | | 64,138 | |
| | | | 2,17,776 | |
| | | | 11,03,408 | |
| | | 8. | 2,47,679 | |
| | | 221 001007 | | 1,64,78,669 |
| | | | | |
| | 2.65.43.390 | GRAND TOTAL | | 2,65,43,390 |
| | 19,815 1,43,925 | 19,815 1,43,925 1,63,74 0 | Closing Cash & Bank Balance Cash in Hand Cash at Bank: 19,815 1,43,925 1,63,740 SBI-604760 SBI-603744 SBI-603507 SBI-603802 | Closing Cash & Bank Balance Cash in Hand Cash at Bank: SBI-344059 SBI-803822 2,16,828 1,63,740 SBI-604760 SBI-603744 SBI-603507 SBI-603802 SBI-603347 SBI-604090 SBI-604090 SBI-604078 SBI-604078 SBI-603438 SBI-603982 SBI-603982 SBI-603980 SBI-603980 SBI-604078 SBI-603980 SBI-603980 SBI-603980 SBI-603980 SBI-603980 SBI-603980 SBI-603980 SBI-604067 SBI-605323 SBI-605323 SBI-604089 2,47,679 |

For Nazmul & Associates

Chartered Accountants

RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul Islam

(Proprietor) MRN: 250181

UDIN: 24250181BKAGAR6800

Date: 29-01-2024 Place: Karimganj Wilanan Ch. Das

(President)

President Rebindrasadan Girls' College

Karimganj

A shilk the Day (Secretary)

Principal

Rabindrasadan Girls' Colle Karimganj



CA Nazmul Islam, ACA, M.Com FRN: 0022365S LD Tower, Ganeshguri, Guwahati-781006 Camped

No.5, TL Heights, Old Station Road, Karimganj- 788710

Phone: +91 8553318389

Email: ca.nazmul.it@gmail.com

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 2020 and report that:

- 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 01-04-2019 to 31-03-2020 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 2020 except Capital Expenditure and
- b) In the case of Receipt & Payment Account Receipt & Payment for the period April 2019 to March 2020.

For Nazmul & Associates

Chartered Accountants

CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGCA2426

Place: Karimganj Date: 10-02-2024

P.O-Karimganj, District-Karimganj, Assam-788710

INCOME & EXPENDITURE ACCOUNT OF RUSA FUND FOR THE YEAR ENDED 31ST MARCH, 2020

| Expenditure | Details in Rs. | Amount in Rs. | Income | Details in Rs. | Amount in Rs. |
|---|-------------------|---------------|--|-------------------|---------------|
| Expenses Incurred from RUSA Fund E-Resource Items Common Room Construction- Books Auditorium Renovation | 10,957 | | Income in RUSA Fund Gross Receipts from the Fund during the period Bank Interest | 1,83,600 | |
| | | 55,70,491 | | | |
| To, Excess of Income over Expenditure | | -53,86,891 | | | |
| GRAND TOTAL | | 1,83,600 | GRAND TOTAL | | 1,83,600 |

For & On Behalf of

Nazmul & Associates

Chartered Accountants

For and on Behalf of RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul Islam

(Proprietor) MRN: 250181

UDIN: 24250181BKAGCA2426

PAPERED ACCO

Date : 10-02-2024 Place : Karimganj (President)

(Secretary)

Asherk la Das

Pabadasadan Girls' Cellege Karimgani

P.O-Karimganj, District-Karimganj, Assam-788710

RECEIPT & PAYMENT ACCOUNT OF RUSA FUND FOR THE YEAR ENDED 31ST MARCH, 2020

| Receipts | Details in Rs. | Amount in Rs. | Payments | Details in Rs. | Amount in Rs. |
|------------------------------|-------------------|-----------------|-----------------------------------|----------------|---------------|
| Receipts in RUSA Fund | | | Expenses Incurred from RUSA | | |
| | | | <u>Fund</u> | | |
| Opening Balance of the | | 68,77,346 | E-Resource Items | 10,957 | |
| Fund | | | C P C I | 15.00.000 | |
| | | | Common Room Construction Books | 15,00,000 | |
| İ | | | | 66,544 | |
| Gross Receipts from the Fund | - | | Auditorium Renovation | 39,92,990 | |
| during the period | 1 02 (00 | | | | |
| Bank Interest | 1,83,600 | | | | |
| | | 1,83,600 | | | |
| l | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | 55,70,491 |
| | | | | | |
| | | | Closing Balance of the Fund | | 14,90,455 |
| CD AND TOTAL | | 20.00.01 | CRAND TOTAL | | 70.00.046 |
| GRAND TOTAL | | 70,60,946 | GRAND TOTAL | | 70,60,946 |

For & On Behalf of

Nazmul & Associates

Chartered Accountants

For and on Behalf of RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul islam (Proprietor)

MRN: 250181

UDIN: 24250181BKAGCA2426

MRN: 250181

TATERED ACCOL

Date: 10-02-2024 Place: Karimganj (President)