



# RABINDRASADAN GIRLS' COLLEGE

## AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2019-2020

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

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*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 31<sup>st</sup> March 2020 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 **01-04-2019 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 31<sup>st</sup> 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



**RABINDRA SADAN GIRL'S COLLEGE**  
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.
<b><u>Expenses Incurred from General Fund</u></b>			<b><u>Collection from Students in General Fund</u></b>		
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	13,348		<b><u>UGC Fund</u></b>		
Printing Works	18,310		Bank Interest	60,648	
Portal Bill	42,000				60,648
Payment of Prospectus	48,700				
Xerox	3,555				
Income Tax Return	11,840				
Insurance	222				
Office Stationary	20,325				
Miscellaneous Expenses	3,207				
Refreshment	8,325				
Advertisement	12,570				
Repairing Works	3,220		<b><u>Exam Fund</u></b>		
TDS Return	650		Exam fees	28,800	
Affiliation Fees	9,050		Bank Interest	42,338	
Servicing Charges	1,450		Student Excursion	1,00,000	
Renewal Charges	5,600				1,71,138
Interview Expenses	35,682				
Bank Charges	7,168				
		19,77,097	<b><u>Electrical Fund</u></b>		
<b><u>Expenses Incurred from UGC Fund</u></b>			Refund (over Drawal)	1,375	
Computer Materials	41,500		Electric Fees	500	
			Free Admission Fees	2,59,700	
		41,500	Bank Interest	13,259	






Advance	80,000		Free Admission Fees	22,260	
Exam Fees	72,750				29,162
Bank Charges	708		<b>Union Fund</b>		
Miscellaneous Expenses	633	6,95,910	Fees Collection	96,460	
			Bank Interest	2,931	
<b>Expenses Incurred From Hostel Seat Rent Fund</b>					99,391
Labour Payment	7,040				
Miscellaneous Expenses	7,400	14,440	<b>Game Fund</b>		
			Bank Interest	7,603	
<b>Expenses Incurred Magazine Fund</b>			Free Admission Fees	59,360	
College Magazine Expenses	4,150	4,150			66,963
<b>Expenses Incurred From Scholarship Fund</b>					
<b>Expenses Incurred From Common Room Fund</b>			<b>Miscellaneous Fund</b>		
Freshers Expenses	17,600	17,600	Free Admission Fees	2,50,210	
			Examination Fees	6,67,600	
<b>Expenses Incurred From Union Fund</b>			Bank Interest	44,072	
Annual Festival	21,525	41,525			9,61,882
Festival Expenses	20,000		<b>Development Fund</b>		
			Fees Collection	19,815	
<b>Expenses Incurred From Game Fund</b>			Bank Interest	1,43,925	
Annual Game Expenditure	14,105	14,105	Other Receipts		1,63,740
<b>Expenses Incurred From Miscellaneous Fund</b>					
Registration Fees	16,900				
Examination Fees	8,18,750	12,68,703			
Enrollment Fees	17,640				
Remuneration	12,000				
Council Exam Fees	2,600				
Bank Charge	413				
Pilling of Soil	4,00,000				
Miscellaneous Expenses	400				
<b>Expenses Incurred From Development Fund</b>					
Painting Works	68,332				
Labour Payment	35,12,272				
Advocate Fees	57,000				



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

For Nazmul & Associates  
Chartered Accountants

For and on Behalf of  
**RABINDRA SADAN GIRL'S COLLEGE**

  
CA Nazmul Islam  
(Proprietor)  
MRN: 250181  
UDIN : 24250181BKAGAR6800  
Date : 29-01-2024  
Place : Karimganj



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

*Ashika K. 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, 2020**

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
<b>Opening Cash &amp; Bank Balance</b>			<b><u>Expenses Incurred from General Fund</u></b>		
<b>Cash in Hand</b>			Salary of Cont.staff	10,12,722	
<b>Cash at Bank:</b>			T.A Bill	1,13,355	
SBI-344059	33,88,259		Labour Payment	5,575	
SBI-803822	1,80,568		Electrical Goods	6,357	
SBI-604760	19,62,820		Tuition Fees	4,75,776	
SBI-603744	3,12,800		Postage	1,987	
SBI-603507	8,70,327		Telephone Bill	31,767	
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	
			Miscellaneous Expenses	3,207	
			Refreshment	8,325	
			Advertisement	12,570	
			Repairing Works	3,220	
			TDS Return	650	
			Affiliation Fees	9,050	
			Servicing Charges	1,450	
			Renewal Charges	5,600	
			Interview Expenses	35,682	
			Bank Charges	7,168	
<b><u>Collection from Students in General Fund</u></b>					<b>19,77,097</b>
Admission & Trf.Fees	8,51,835		<b><u>Expenses Incurred from UGC Fund</u></b>		
Tuition Fees	26,11,005		Computer Materials	41,500	
Other Receipt	17,83,106				<b>41,500</b>
Interview Fees	1,02,000		<b><u>Expenses incurred for Special Purpose</u></b>		
Miscellaneous Expenses	1,00,385		Remuneration	25,825	
Bank Interest	1,61,722		Stationery Goods	34,293	





		56,10,053	Center Fees of Commerce	2,600	
			Examination Expenses	1,680	
			Student Excursion	1,00,000	
			Refreshment	154	
			Fund Transfer	15,87,050	
<b>UGC Fund</b>					
Bank Interest	60,648				17,51,602
			<b>Expenses Incurred from</b>		
			<b>Electracity Fund</b>		
		60,648	Electricity Bill	1,42,350	
			Cost of Fuel	21,770	
			Servicing Charges	4,000	
			Miscellaneous Expenses	4,475	
			Electrical Goods	83,782	
			Carrying Charges	230	
			Electrical Works	39,660	
					2,96,267
			<b>Expenses Incurred from</b>		
			<b>Student Aid Fund</b>		
			Others	-	
<b>Exam Fund</b>					
Exam fees	28,800				
Bank Interest	42,338				
Student Excursion	1,00,000				
			<b>Expenses Incurred from</b>		
			<b>Library Fund</b>		
		1,71,138	Newspaper	10,505	
			Journal	4,673	
			Books	21,734	
			Computer Materials	3,000	
			Servicing Charges	1,290	
			Miscellaneous Expenses	5,165	
			Labour Payment	4,200	
		2,74,834			50,567
			<b>Expenses Incurred From HS</b>		
			<b>Center Fee Fund</b>		
			Remuneration of Treasury Staff	1,800	
			Free Transfer BPL Student	4,800	
			Remuneration of College Staff	2,720	
			Advance	10,000	
		36,260			19,320
			<b>Expenses Incurred from BA</b>		
			<b>Center fee Fund</b>		
			Remuneration	5,22,690	
			Old Semester Expenses	19,129	
			Advance	80,000	
			Exam Fees	72,750	
		1,64,479	Bank Charges	708	
			Miscellaneous Expenses	633	
					6,95,910
			<b>Expenses Incurred from</b>		
			<b>Hostel Seat Rent Fund</b>		
<b>HS Center Fee Fund</b>					




Fees Collection	1,10,000	Labour Payment	7,040	
Bank Interest	2,125	Miscellaneous Expenses	7,400	14,440
		<b>1,12,125</b>		
<b><u>BA Center Fee Fund</u></b>		<b><u>Expenses Incurred</u></b>		
Center Fee	5,38,072	<b><u>Magazine Fund</u></b>		
Bank Interest	11,304	College Magazine Expenses	4,150	4,150
		<b><u>Expenses Incurred From</u></b>		
		<b><u>Scholarship Fund</u></b>		
		<b>5,49,376</b>		-
		<b><u>Expenses Incurred From</u></b>		
		<b><u>Common Room Fund</u></b>		
		Freshers Expenses	17,600	17,600
<b><u>Hostel Seat Rent Fund</u></b>		<b><u>Expenses Incurred From</u></b>		
Fees Collection	1,53,000	<b><u>Union Fund</u></b>		
Bank Interest	30,039	Annual Festival	21,525	
		<b>1,83,039</b>	Festival Expenses	20,000
				41,525
<b><u>Magazine Fund</u></b>		<b><u>Expenses Incurred From</u></b>		
Free Admission Fees	59,360	<b><u>Game Fund</u></b>		
Bank Interest	8,204	Annual Game Expenditure	14,105	14,105
<b><u>Scholarship Fund</u></b>		<b>67,564</b>		
		<b><u>Expenses Incurred From</u></b>		
		<b><u>Miscellaneous Fund</u></b>		
		Registration Fees	16,900	
Bank Interest	2,135	2,135	Examination Fees	8,18,750
			Enrollment Fees	17,640
<b><u>Common Room Fund</u></b>			Remuneration	12,000
Bank Interest	6,902		Council Exam Fees	2,600
Free Admission Fees	22,260	29,162	Bank Charge	413
			Pilling of Soil	4,00,000
<b><u>Union Fund</u></b>			Miscellaneous Expenses	400
Fees Collection	96,460			12,68,703
Bank Interest	2,931	<b>99,391</b>	<b><u>Expenses Incurred From</u></b>	
			<b><u>Development Fund</u></b>	
			Painting Works	68,332
			Labour Payment	35,12,272
			Advocate Fees	57,000
<b><u>Game Fund</u></b>			Computer Materials	45,200
Bank Interest	7,603		Labour Cess	28,380
Free Admission Fees	59,360	<b>66,963</b>	TDS Return	40,380
			Payment of Soil	25,000
			Hardware Materials	7,344
			Cost of Cement	7,478
<b><u>Miscellaneous Fund</u></b>			Painting Materials	9,381
Free Admission Fees	2,50,210		Aluminium Window	40,485
Examination Fees	6,67,600		College Draft	60,300




Bank Interest	44,072	9,61,882	Bank Charges	383	38,71,935
<b>Development Fund</b>			<b>Closing Cash &amp; Bank Balance</b>		
Fees Collection	19,815		<b>Cash in Hand</b>		
Bank Interest	1,43,925	1,63,740	<b>Cash at Bank:</b>		
Other Receipts			SBI-344059	70,21,216	
			SBI-803822	2,16,828	
			SBI-604760	19,81,968	
			SBI-603744	4,26,712	
			SBI-603507	10,38,926	
			SBI-603802	2,78,711	
			SBI-603347	3,77,111	
			SBI-604090	83,630	
			SBI-604078	23,28,657	
			SBI-603982	7,76,379	
			SBI-603438	1,23,102	
			SBI-603960	1,92,428	
			SBI-341659	64,138	
			SBI-604067	2,17,776	
			SBI-605323	11,03,408	
			SBI-604089	2,47,679	
<b>GRAND TOTAL</b>		<b>2,65,43,390</b>	<b>GRAND TOTAL</b>		<b>2,65,43,390</b>


For Nazmul & Associates  
Chartered Accountants

For and on Behalf of  
RABINDRA SADAN GIRL'S COLLEGE

  
CA Nazmul Islam  
(Proprietor)  
MRN: 250181  
UDIN : 24250181BKAGAR6800  
Date : 29-01-2024  
Place : Karimganj



  
(President)  
**President**  
Rabindrasadan Girls' College  
Karimganj

  
(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 31<sup>st</sup> March 2020 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 01-04-2019 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 31<sup>st</sup> 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

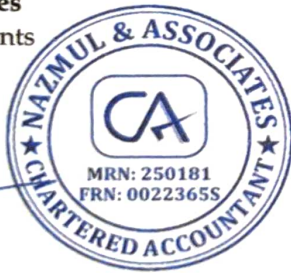


**RABINDRA SADAN GIRL'S COLLEGE**  
P.O-Karimganj, District-Karimganj , Assam-788710

**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.
<b>Expenses Incurred from RUSA Fund</b>			<b>Income in RUSA Fund</b>		
E-Resource Items	10,957		Gross Receipts from the Fund during the period	-	
Common Room Construction	15,00,000		Bank Interest	1,83,600	
Books	66,544				1,83,600
Auditorium Renovation	39,92,990				
		55,70,491			
To, Excess of Income over Expenditure		-53,86,891			
<b>GRAND TOTAL</b>		<b>1,83,600</b>	<b>GRAND TOTAL</b>		<b>1,83,600</b>

For & On Behalf of  
**Nazmul & Associates**  
Chartered Accountants



*(Signature)*  
**CA Nazmul Islam**  
(Proprietor)  
MRN: 250181  
UDIN : 24250181BKAGCA2426  
Date : 10-02-2024  
Place : Karimganj

For and on Behalf of  
**RABINDRA SADAN GIRL'S COLLEGE**

(President)

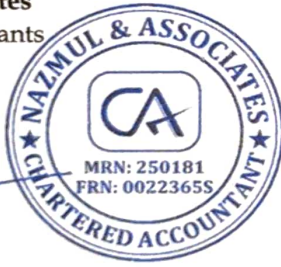
*(Signature)*  
(Secretary)  
**Principal**  
**Rabindrasadan Girls' College**  
**Karimganj**

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

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

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
<b>Receipts in RUSA Fund</b>			<b>Expenses Incurred from RUSA Fund</b>		
Opening Balance of the Fund		68,77,346	E-Resource Items	10,957	
Gross Receipts from the Fund during the period	-		Common Room Construction	15,00,000	
Bank Interest	1,83,600		Books	66,544	
		1,83,600	Auditorium Renovation	39,92,990	
					55,70,491
			Closing Balance of the Fund		14,90,455
<b>GRAND TOTAL</b>		<b>70,60,946</b>	<b>GRAND TOTAL</b>		<b>70,60,946</b>

For & On Behalf of  
**Nazmul & Associates**  
Chartered Accountants



*(Signature)*  
**CA Nazmul Islam**  
(Proprietor)  
MRN: 250181  
UDIN : 24250181BKAGCA2426  
Date : 10-02-2024  
Place : Karimganj

For and on Behalf of  
**RABINDRA SADAN GIRL'S COLLEGE**

(President)

*(Signature)*  
**Principal**  
(Secretary)  
**Rabindrasadan Girls' College**  
**Karimganj**