



# **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**

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### **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 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 31<sup>st</sup> 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.
<b><u>Expenses Incurred from General Fund</u></b>			<b><u>Collection from Students in General Fund</u></b>		
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				<b>68,71,542</b>
Identity Card	34,000				
Refreshment	11,637				
Computer Materials	13,490				
IT Return	15,475				
Refund	15,670		<b><u>UGC Fund</u></b>		
Common Room Exp	1,00,000		Bank Interest	42,410	
Admission Portal	57,500				<b>42,410</b>
Remuneration	28,500				
Miscellaneous Expenses	5,183				
Labour Payment	5,150				
Corona Materials	9,540				
Utilisation Certificate	2,950				
Electrical Goods	1,500		<b><u>Exam Fund</u></b>		
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				<b>2,90,619</b>
Advertisement	3,280		<b><u>Electrical Fund</u></b>		
GST	1,256		Other Receipts	1,78,523	



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




<u>Expenses Incurred from BA Center fee Fund</u>				
Remuneration	1,27,000			
Bank Charges	531			
		<b>1,27,531</b>		
<u>Expenses Incurred From Hostel Seat Rent Fund</u>			<u>Hostel Seat Rent Fund</u>	
Bank Charges	89		Fees Collection	59,125
			Bank Interest	28,809
		<b>89</b>		<b>87,934</b>
<u>Admission Portal</u>			<u>Magazine Fund</u>	
Others	-		Admission Fees	1,73,850
			Bank Interest	8,133
		<b>-</b>		<b>1,81,983</b>
<u>Expenses Incurred From Scholarship Fund</u>			<u>Scholarship Fund</u>	
Others	-		Bank Interest	1,763
		<b>-</b>		
<u>Expenses Incurred From Common Room Fund</u>				
Utilization Certificate	1,180			<b>1,763</b>
Women's Day Celebration	4,560	<b>5,740</b>	<u>Common Room Fund</u>	
			Bank Interest	6,060
			Free Admission Fees	34,770
		<b>-</b>		<b>40,830</b>
<u>Expenses Incurred From Union Fund</u>			<u>Union Fund</u>	
Others	-		Fees Collection	1,15,900
			Bank Interest	2,615
		<b>-</b>		<b>1,18,515</b>
<u>Expenses Incurred From Game Fund</u>			<u>Game Fund</u>	
Sport Items	4,928		Bank Interest	7,083
Affiliation Fees	1,500	<b>7,428</b>	Free Admission Fees	1,15,900
Game Registration Fees	1,000			<b>1,22,983</b>
			<u>Miscellaneous Fund</u>	
<u>Expenses Incurred From Miscellaneous Fund</u>			Free Admission Fees	5,96,210
Construction Works	2,60,000		Examination Fees	3,96,100
Examination Fees	2,79,425		Bank Interest	26,143
Registration Fees	27,900	<b>6,58,679</b>	Other Receipts	10,000
Commerce Exam Fees	11,700		Migration Fees	3,900
Identity Cards	26,000			
Refund	53,300			
Bank Charges	354			
<u>Expenses Incurred From Development Fund</u>				
Labour Payment	81,000			






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	<b>Development Fund</b>		
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			
<b>GRAND TOTAL</b>	<b>1,26,20,162</b>	<b>GRAND TOTAL</b>	<b>1,26,20,162</b>	

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.
<b>Opening Cash &amp; Bank Balance</b>			<b><u>Expenses Incurred from General Fund</u></b>		
<b>Cash in Hand</b>			Contingency Salary	11,88,542	
<b>Cash at Bank:</b>			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	
					<b>46,02,387</b>
<b><u>Collection from Students in General Fund</u></b>			<b><u>Expenses Incurred from UGC Fund</u></b>		
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				
					<b>18,71,978</b>





<b>Aid Fund</b>	220		<b>Expenses incurred for Exam</b>		
		68,71,542	<b>Purpose</b>		
			Refund	22,700	
			Stationary Goods	16,260	
			Center Fees paid	4,800	
			Printing	6,000	
			Bank Charges	89	
					49,849
<b>UGC Fund</b>			<b>Expenses Incurred from</b>		
<b>Bank Interest</b>	42,410		<b>Electracity Fund</b>		
		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
<b>Exam Fund</b>			<b>Expenses Incurred from</b>		
<b>Exam fees</b>	37,300		<b>Student Aid Fund</b>		
<b>Bank Interest</b>	21,519		Others	-	
<b>Free Admission</b>	2,31,800				-
		2,90,619	<b>Expenses Incurred from</b>		
			<b>Library Fund</b>		
			Newspaper	8,867	
			Books	6,213	
			Labour Payment	4,950	
			Competition Affairs	1,275	
			Bank Charges	244	
					21,549
<b>Electrical Fund</b>			<b>Expenses Incurred From HS</b>		
<b>Other Receipts</b>	1,78,523		<b>Center Fee Fund</b>		
<b>Free Admission Fees</b>	5,79,500		Remuneration of Treasury	64,765	
<b>Bank Interest</b>	11,288		Staff		
		7,69,311	Center Fees Paid	3,900	
			CCTV Charges	3,300	
					71,965
<b>Student Aid Fund</b>			<b>Expenses Incurred from BA</b>		
<b>Bank Interest</b>	6,113		<b>Center fee Fund</b>		
<b>Free Admission Fees</b>	57,950		Remuneration	1,27,000	
			Bank Charges	531	
					1,27,531
<b>Library Fund</b>			<b>Expenses Incurred From</b>		
<b>Admission Fees</b>	2,31,800		<b>Hostel Seat Rent Fund</b>		
		64,063	Bank Charges	89	
			<b>Admission Portal</b>		
			Others	-	
					89
					-




UGC Fund Transfer	54,430		<b>Expenses Incurred From Scholarship Fund</b>		
Bank Interest	12,552		<b>Others</b>	-	-
		2,98,782	<b>Expenses Incurred From Common Room Fund</b>		
<b>HS Center Fee Fund</b>			Utilization Certificate	1,180	
Center Fees	17,400		Women's Day Celebration	4,560	5,740
Bank Interest	2,196		<b>Expenses Incurred From Union Fund</b>		
		19,596	Others	-	-
<b>BA Center Fee Fund</b>			<b>Expenses Incurred From Game Fund</b>		
Center Fee	5,88,067		Sport Items	4,928	
Bank Interest	7,610		Affiliation Fees	1,500	
		5,95,677	Game Registration Fees	1,000	7,428
<b>Hostel Seat Rent Fund</b>			<b>Expenses Incurred From Miscellaneous Fund</b>		
Fees Collection	59,125		Construction Works -----	2,60,000	
Bank Interest	28,809		Examination Fees	2,79,425	
		87,934	Registration Fees	27,900	
<b>Magazine Fund</b>			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	
<b>Scholarship Fund</b>			<b>Expenses Incurred From Development Fund</b>		
Bank Interest	1,763		Labour Payment -----	81,000	
		1,763	Advocate Fees	20,000	
<b>Common Room Fund</b>			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	
<b>Union Fund</b>			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	
					6,58,679



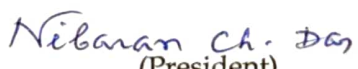
Bank Interest	2,615		Bank Charges	679	
		1,18,515			3,66,281
<b>Game Fund</b>			<b>Closing Cash &amp; Bank Balance</b>		
Bank Interest	7,083		<b>Cash in Hand</b>		
Free Admission Fees	1,15,900		<b>Cash at Bank:</b>		
		1,22,983	SBI-344059	92,90,373	
<b>Miscellaneous Fund</b>			SBI-803822	2,80,891	
Free 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	
<b>Development Fund</b>			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
<b>GRAND TOTAL</b>		<b>2,90,98,838</b>	<b>GRAND TOTAL</b>		<b>2,90,98,838</b>

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  
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 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 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 **01-04-2020 to 31-03-2021** 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 2021 except Capital Expenditure 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: 24250181BKAGCB1006

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, 2021**

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>		
<b>Construction Works:</b>			Gross Receipts from the Fund during the period	49,50,000	
Common Room	8,01,542		Bank Interest	47,535	
Classroom (Tech enable)	9,63,593				<b>49,97,535</b>
		17,65,135			
<b>To, Excess of Income over Expenditure</b>		32,32,400			
<b>GRAND TOTAL</b>		<b>49,97,535</b>	<b>GRAND TOTAL</b>		<b>49,97,535</b>

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 : 24250181BKAGCB1006  
Date : 10-02-2024  
Place : Karimganj



*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 OF RUSA FUND**  
**FOR THE YEAR ENDED 31ST MARCH, 2021**

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		14,90,455	Construction Works:		
			Common Room	8,01,542	
			Classroom (Tech enable)	9,63,593	
Gross Receipts from the Fund during the period	49,50,000				
Bank Interest	47,535				
		49,97,535			
					17,65,135
			Closing Balance of the Fund		47,22,855
<b>GRAND TOTAL</b>		<b>64,87,990</b>	<b>GRAND TOTAL</b>		<b>64,87,990</b>

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 : 24250181BKAGCBI006  
Date : 10-02-2024  
Place : Karimganj



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

*Abul Karim Das*  
(Secretary)  
**Principal**  
**Rabindrasadan Girls' College**  
**Karimganj**