



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2022-2023

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

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 31st March 2023 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 01-04-2022 to 31-03-2023 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 2023 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2022 to March 2023.

For Nazmul & Associates

Chartered Accountants

CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAU6784

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, 2023

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	8,08,050		Free Admission Fees Grant	60,64,036	
T.A Bill	73,020		Bank Interest	3,37,797	
Office Stationary	36,245		Other Receipt	2,500	
Refreshment	29,952		Admission Fees Receipt	28,74,250	
Telephone Bill	14,280		Application Fees Receipt	61,500	
Internet Bill	16,576				93,40,083
Insurance	6,500				
Interview Fees	47,000				
Advertisement	4,300				
Hardware Materials	26,833		<u>UGC Fund</u>		
Labour Payment	3,700		Bank Interest	4,270	
Printing	21,810				4,270
Affiliation Fees	9,075				
Income Tax	16,785		<u>Exam Fund</u>		
Computer Materials	11,550		Admission Fees	3,09,200	
Postage	1,810		Exam Fees	62,700	
Hiring Charges	25,400		Bank Interest	30,290	
Servicing Charges	3,000				4,02,190
L Borphukan Celebration	4,500				
Repairing Charges	3,800				
Other Expenses	23,709				
Transfer	25,60,900				
Renewal Fees	6,316				
Audit Fees	32,360				
Carrying Charges	180				
Municipal tax	5,010				
Bank Charges	265				



		37,92,926		
Expenses Incurred from UGC Fund				
Transfer	-	-		
Expenses incurred for Exam Purpose				
Office Stationary	7,690			
Remuneration	54,470			
Other Expenses	5,700			
Carrying Charge	20			
		67,880		
Expenses Incurred from Electracity Fund				
Electricity Bill	1,39,103			
Electrical Goods	5,469			
Telephone Bill	1,894			
		1,46,466		
Expenses Incurred from Student Aid Fund				
Financial Assistance	5,500			
		5,500		
Expenses Incurred from Library Fund				
Newspaper	7,221			
Books	20,353			
Labour Payment	5,200			
Competition Affairs	1,375			
Cost Of Wood	7,928			
Bank charges	590			
Repairing Works	900			
E. Journal	5,950			
Other Expenses	240			
Carrying Charges	90			
		49,847		
Expenses Incurred From HS Center Fee Fund				
Remuneration	52,375			
Exam Expenses	30,700			
Centre Fees Paid	6,900			
Fitting charges	4,000			
Electrical Fund				
Admission fees			6,65,000	
Bank Interest			28,560	
				6,93,560
Student Aid Fund				
Bank Interest			7,788	
				7,788
Library Fund				
Admission fees			2,66,000	
Other Receipts			9,480	
Bank Interest			20,386	
				2,95,866
HS Center Fee Fund				
Center Fees			1,00,800	
Bank Interest			2,822	
Fund Transfer			89,400	
				1,93,022
BA Center Fee Fund				
Center Fee			6,75,750	



Expenses Incurred from BA		93,975	Bank Interest	11,611	
Center fee Fund					6,87,361
Remuneration	5,25,200				
Advance	55,000		Hostel Seat Rent Fund		
Examination Expenses	33,816		Fees Collection	1,37,839	
Centre Fees Paid	24,500		Bank Interest	33,854	
Bank Charges	176				1,71,693
		6,38,692	Magazine Fund		
Expenses Incurred From			Admission Fees	1,99,500	
Hostel Seat Rent Fund			Bank Interest	14,445	
Labour Payment -----	19,940				
Hardware Materials -----	29,940				2,13,945
Cost Of Wood -----	15,950				
Carrying Charge -----	500				
		66,330			
Expenses Incurred			Scholarship Fund		
Magazine Fund			Bank Interest	1,867	
Expenses Incurred From					
Scholarship Fund			- Other Receipts	12,750	14,617
Others					
Expenses Incurred From			Common Room Fund		
Common Room Fund			Admission Fees	1,33,000	
Other Expenses	900	900	Bank Interest	8,103	
					1,41,103
Expenses Incurred From			Union Fund		
Union Fund			Admission Fees	1,33,000	
Refreshment	10,100		Bank Interest	6,605	
Office Stationary	3,950				1,39,605
Fresher's Welcome	3,500				
Other Expenses	3,400				
Wages	500				
Carrying charge	40				
		21,490			
Expenses Incurred From			Game Fund		
Game Fund			Admission Fees	1,33,000	
			Bank Interest	11,404	
Expenses Incurred From					
Miscellaneous Fund			Miscellaneous Fund		
B.A. Fees	400		Exam Fees Received	1,97,600	
Examination Fees Paid	1,81,375				1,44,404
Registration Fees	32,200				
Commerce Exam Expenses	8,950				



Expenses Incurred From Development Fund		2,22,925	Bank Interest	44,286	
Hardware Materials	7,950		Admission Fees Received	3,72,400	6,14,286
Cost Of Wood	12,350				
Labour Payment	26,000		Development Fund		
Printing Materials	3,694		Admission Fees	6,65,000	
Carrying Charges	330		Bank Interest	1,14,320	7,79,320
Other Expenses	795				
		51,119			
To, Excess of Income over Expenditure		86,85,063			
GRAND TOTAL		1,38,43,113	GRAND TOTAL		1,38,43,113

For Nazmul & Associates
Chartered Accountants

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAU6784
Date : 29-01-2024
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 FOR THE YEAR ENDED 31ST MARCH, 2023

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	8,08,050	
Cash at Bank:			T.A Bill	73,020	
SBI-344059	97,89,705		Office Stationary	36,245	
SBI-803822	2,88,558		Refreshment	29,952	
SBI-604760	1,56,557		Telephone Bill	14,280	
SBI-603744	6,86,051		Internet Bill	16,576	
SBI-603507	11,90,779		Insurance	6,500	
SBI-603802	4,73,261		Interview Fees	47,000	
SBI-603347	8,92,466		Advertisement	4,300	
SBI-604090	2,07,658		Hardware Materiials	26,833	
SBI-604078	39,87,771		Labour Payment -----	3,700	
SBI-603982	10,08,003		Printing	21,810	
SBI-603438	1,33,776		Affiliation Fees	9,075	
SBI-603960	5,10,536		Income Tax	16,785	
SBI-341659	67,699		Computer Materials -----	11,550	
SBI-604067	2,59,764		Postage	1,810	
SBI-605323	15,27,707		Hiring Charges	25,400	
SBI-604089	3,72,436		Servicing Charges	3,000	
		2,15,52,725	L Borphukan Celebration	4,500	
			Repairing Charges	3,800	
			Other Expenses	23,709	
			Transfer	25,60,900	
			Renewal Fees	6,316	
			Audit Fees	32,360	
			Carrying Charges	180	
			Municipal tax	5,010	
			Bank Charges	265	
					37,92,926
			<u>Expenses Incurred from UGC Fund</u>		
			Transfer	-	
<u>Collection from Students in General Fund</u>			<u>Expenses incurred for Exam Purpose</u>		
Free Admission Fees Grant	60,64,036				



Bank Interest	3,37,797		Office Stationary	7,690	
Other Receipt	2,500		Remuneration	54,470	
Admission Fees Receipt	28,74,250		Other Expenses	5,700	
Application Fees Receipt	61,500		Carrying Charge	20	67,880
		93,40,083			
			Expenses Incurred from		
			Electracity Fund		
			Electricity Bill	1,39,103	
			Electrical Goods -----	5,469	
			Telephone Bill	1,894	1,46,466
			Expenses Incurred from		
			Student Aid Fund		
			Financial Assistance	5,500	5,500
			Expenses Incurred from		
			Library Fund		
			Newspaper	7,221	
			Books	20,353	
			Labour Payment -----	5,200	
			Competition Affairs	1,375	
			Cost Of Wood -----	7,928	
		4,270	Bank charges	590	
UGC Fund			Repairing Works -----	900	
Bank Interest	4,270		E. Journal	5,950	
			Other Expenses	240	
			Carrying Charges -----	90	49,847
			Expenses Incurred From HS		
			Center Fee Fund		
		4,02,190	Remuneration	52,375	
			Exam Expenses	30,700	
			Centre Fees Paid	6,900	
			Fitting charges	4,000	93,975
			Expenses Incurred from BA		
			Center fee Fund		
		6,93,560	Remuneration	5,25,200	
			Advance	55,000	
			Examination Expenses	33,816	
			Centre Fees Paid	24,500	
			Bank Charges	176	6,38,692
Exam Fund					
Admission Fees	3,09,200				
Exam Fees	62,700				
Bank Interest	30,290				
Electrical Fund					
Admission fees	6,65,000				
Bank Interest	28,560				
Student Aid Fund					



Bank Interest	7,788			
		7,788	Expenses Incurred From Hostel Seat Rent Fund	
			Labour Payment -----	19,940
			Hardware Materials -----	29,940
			Cost Of Wood -----	15,950
			Carrying Charge ←-----	500
				66,330
Library Fund			Expenses Incurred Magazine Fund	
Admission fees	2,66,000			
Other Receipts	9,480			
Bank Interest	20,386	2,95,866	Expenses Incurred From Scholarship Fund	
			Others	-
HS Center Fee Fund			Expenses Incurred From Common Room Fund	
Center Fees	1,00,800		Other Expenses	900
Bank Interest	2,822			900
Fund Transfer	89,400	1,93,022	Expenses Incurred From Union Fund	
			Refreshment	10,100
BA Center Fee Fund			Office Stationary	3,950
Center Fee	6,75,750		Fresher's Welcome	3,500
Bank Interest	11,611	6,87,361	Other Expenses	3,400
			Wages	500
Hostel Seat Rent Fund			Carrying charge	40
Fees Collection	1,37,839			21,490
Bank Interest	33,854		Expenses Incurred From Game Fund	
		1,71,693		-
Magazine Fund			Expenses Incurred From Miscellaneous Fund	
Admission Fees	1,99,500		B.A. Fees	400
Bank Interest	14,445	2,13,945	Examination Fees Paid	1,81,375
			Registration Fees	32,200
Scholarship Fund			Commerce Exam Expenses	8,950
Bank Interest	1,867	14,617		2,22,925
Other Receipts	12,750		Expenses Incurred From Development Fund	
			Hardware Materials -----	7,950
Common Room Fund			Cost Of Wood -----	12,350
Admission Fees	1,33,000		Labour Payment -----	26,000
Bank Interest	8,103	1,41,103	Printing Materials -----	3,694
			Carrying Charges -----	330
			Other Expenses -----	795



Union Fund					51,119
Admission Fees	1,33,000		Closing Cash & Bank Balance		
Bank Interest	6,605	1,39,605	Cash in Hand		
Game Fund			Cash at Bank:		
Admission Fees	1,33,000		SBI-344059	1,53,36,862	
Bank Interest	11,404	1,44,404	SBI-803822	2,90,846	
			SBI-604760	1,60,826	
Miscellaneous Fund			SBI-603744	9,32,069	
Exam Fees Received	1,97,600		SBI-603507	12,96,142	
Bank Interest	44,286		SBI-603802	6,87,206	
Admission Fees Received	3,72,400	6,14,286	SBI-603347	14,39,560	
			SBI-604090	3,25,773	
Development Fund			SBI-604078	47,15,972	
Admission Fees	6,65,000		SBI-603982	13,42,313	
Bank Interest	1,14,320	7,79,320	SBI-603438	2,32,824	
			SBI-603960	5,59,205	
			SBI-341659	82,316	
			SBI-604067	3,99,966	
			SBI-605323	19,19,069	
			SBI-604089	5,16,840	
GRAND TOTAL		3,53,95,838	GRAND TOTAL		3,02,37,788
					3,53,95,838

For Nazmul & Associates
Chartered Accountants

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


CA Nazmul Islam



(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAU6784
Date : 29-01-2024
Place : Karimganj

Nibaran Ch. Das
(President)

President
Rabindrasadan Girls' College
Karimganj

Ashok Kumar Das
(Secretary)
Principal
Rabindrasadan Girls' College
Karimganj

AUDITORS REPORT

We have audited the attached the Income and Expenditure Account & Receipts & Payments Account of **RUSA SNA 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 2023 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 **01-04-2022 to 31-03-2023** 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 2023 except Capital Expenditure and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2022 to March 2023.

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGCD5989

Place: Karimganj

Date: 10-02-2024



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

INCOME & EXPENDITURE ACCOUNT OF RUSA SNA FUND
FOR THE YEAR ENDED 31ST MARCH, 2023

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
<u>Expenses Incurred from RUSA SNA Fund</u>			<u>Income in RUSA SNA Fund</u>		
Renovation works	12,45,630		Amount Received From RUSA SNA Fund	39,70,495	
Sports Materials	89,260				
Purchase Of Computer	1,12,632				
Campus Development	10,65,000				39,70,495
Office Stationary	8,560				
Fresher's Welcome	9,640				
Examination Expenses	1,85,560				
Hardware Materials	4,89,920				
Labour Payment	75,000				
Books	25,920				
Laboratory Works	4,52,000				
Purchase of lab Equipment	1,25,630				
Purchase Of computer Materials	25,674				
Refreshment	25,630				
Carrying Charge	7,562				
Fitting Charges	8,560				
Misc. Expenses	18,317				
		39,70,495			
To, Excess of Income over Expenditure		-			
GRAND TOTAL		39,70,495	GRAND TOTAL		39,70,495

For & On Behalf of
Nazmul & Associates
Chartered Accountants



(Signature)
CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGCD5989
Date : 10-02-2024
Place : Karimganj

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

(President)

(Signature)
(Secretary)
Rabindrasadan Girls' Colleg
Karimganj

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

RECEIPT & PAYMENT ACCOUNT OF RUSA SNA FUND
FOR THE YEAR ENDED 31ST MARCH, 2023

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
Receipts in RUSA SNA Fund			Expenses Incurred from RUSA SNA Fund		
Opening Balance of the Fund			Renovation works	12,45,630	
Amount Received From RUSA SNA Fund	39,70,495		- Sports Materials	89,260	
		39,70,495	Purchase Of Computer	1,12,632	
			Campus Development	10,65,000	
			Office Stationary	8,560	
			Fresher's Welcome	9,640	
			Examination Expenses	1,85,560	
			Hardware Materials	4,89,920	
			Labour Payment	75,000	
			Books	25,920	
			Laboratory Works	4,52,000	
			Purchase of lab Equipment	1,25,630	
			Purchase Of computer Materials	25,674	
			Refreshment	25,630	
			Carrying Charge	7,562	
			Fitting Charges	8,560	
			Misc. Expenses	18,317	
					39,70,495
			Closing Balance of the Fund		-
GRAND TOTAL		39,70,495	GRAND TOTAL		39,70,495

For & On Behalf of
Nazmul & Associates
Chartered Accountants



(Signature)
CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGCD5989
Date : 10-02-2024
Place : Karimganj

For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

(Signature)
(President)

(Signature)
Principal
(Secretary)
Rabindra Sadan Girls' College
Karimganj