



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**

Ashok Kumar Das
Principal
Rabindrasadan Girls' College
Kariniganj

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:

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 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



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.
Expenses Incurred from General Fund			Collection from Students in 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			
Computer materials	—	47,050			
Hardware Materials	—	12,874			
Hiring Charges	—	24,412			
Internet Bill	—	13,348	UGC Fund		
Printing Works	—	18,310	Bank Interest		60,648
Portal Bill	—	42,000			
Payment of Prospectus	—	48,700			
Xerox	—	3,555			
Income Tax Return	—	11,840			
Insurance	—	222			
Office Stationary	—	20,325			
Miscellaneous Expenses	—	3,207	Exam Fund		
Refreshment	—	8,325	Exam fees		28,800
Advertisement	—	12,570	Bank Interest		42,338
Repairing Works	—	3,220	Student Excursion		1,00,000
TDS Return	—	650			
Affiliation Fees	—	9,050			
Servicing Charges	—	1,450	Electrical Fund		
Renewal Charges	—	5,600	Refund (over Drawal)		1,375
Interview Expenses	—	35,682	Electric Fees		500
Bank Charges	—	7,168	Free Admission Fees		2,59,700
Expenses Incurred from UGC Fund			Bank Interest		13,259
Computer Materials	—	41,500			
		19,77,097			
		41,500			



Expenses incurred for Exam				2,74,834
Purpose				
Remuneration	25,825			
Stationery Goods	34,293			
Center Fees of Commerce	2,600			
Examination Expenses	1,680			
Student Excursion	1,00,000			
Refreshment	154			
Fund Transfer	15,87,050			
	17,51,602			
Expenses Incurred from Electricity Fund				
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			
Expenses Incurred from Student Aid Fund				
Others	-			1,12,125
Expenses Incurred from Library Fund				
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			
	50,567			
Expenses Incurred From HS Center Fee Fund				
Remuneration of Treasury Staff	1,800			
Free Transfer BPL Student	4,800			
Remuneration of College Staff	2,720			
Advance	10,000			
	19,320			
Expenses Incurred from BA Center fee Fund				
Remuneration	5,22,690			
Old Semester Expenses	19,129			
				2,135
Student Aid Fund				
Bank Interest	36,260			36,260
Library Fund				
Library Fees	3,600			
Free Admission	1,48,400			
Bank Interest	12,479			
				1,64,479
HS Center Fee Fund				
Fees Collection	1,10,000			
Bank Interest	2,125			
BA Center Fee Fund				
Center Fee	5,38,072			
Bank Interest	11,304			
				5,49,376
Hostel Seat Rent Fund				
Fees Collection	1,53,000			
Bank Interest	30,039			
				1,83,039
Magazine Fund				
Free Admission Fees	59,360			
Bank Interest	8,204			
Scholarship Fund				
Bank Interest	2,135			
				2,135
Common Room Fund				
Bank Interest	6,902			



Advance Exam Fees	80,000	Free Admission Fees	22,260	29,162
Bank Charges	708	<u>Union Fund</u>		
Miscellaneous Expenses	633	Fees Collection	96,460	
		Bank Interest	2,931	
Expenses Incurred From Hostel Seat Rent Fund	6,95,910			99,391
Labour Payment	7,040			
Miscellaneous Expenses	7,400			
	14,440	<u>Game Fund</u>		
Expenses Incurred Magazine Fund	4,150	Bank Interest	7,603	
College Magazine Expenses	4,150	Free Admission Fees	59,360	
Expenses Incurred From Scholarship Fund				66,963
Expenses Incurred From Common Room Fund				
Freshers Expenses	17,600	<u>Miscellaneous Fund</u>		
	17,600	Free Admission Fees	2,50,210	
Expenses Incurred From Union Fund		Examination Fees	6,67,600	
Annual Festival	21,525			
Festival Expenses	20,000	Bank Interest	44,072	
	41,525			9,61,882
Expenses Incurred From Game Fund				
Annual Game Expenditure	14,105	<u>Development Fund</u>		
	14,105	Fees Collection	19,815	
Expenses Incurred From Miscellaneous Fund		Bank Interest	1,43,925	
Registration Fees	16,900			
Examination Fees	8,18,750	Other Receipts		1,63,740
Enrollment Fees	17,640			
Remuneration	12,000			
Council Exam Fees	2,600			
Bank Charge	413			
Piling of Soil	4,00,000			
Miscellaneous Expenses	400			
	12,68,703			
Expenses Incurred From Development Fund				
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			
GRAND TOTAL	85,52,789	GRAND TOTAL		85,52,789

For Nazmul & Associates

Chartered Accountants



CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN : 24250181BKAGAR6800

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

Ashok Kr 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.
Opening Cash & Bank Balance			Expenses Incurred from General Fund		
Cash in Hand			Salary of Cont.staff	10,12,722	
Cash at Bank:			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	
Collection from Students in General Fund					19,77,097
Admission & Trf.Fees	8,51,835		Expenses Incurred from UGC Fund		
Tuition Fees	26,11,005		Computer Materials	41,500	
Other Receipt	17,83,106				41,500
Interview Fees	1,02,000				
Miscellaneous Expenses	1,00,385		Expenses incurred for Specific Purpose		
Bank Interest	1,61,722		Remunerations	25,825	
			Stationery Goods	34,293	



UGC Fund				
Bank Interest	60,648	56,10,053	Center Fees of Commerce Examination Expenses Student Excursion Refreshment Fund Transfer	2,600 1,680 1,00,000 154 15,87,050
			Expenses Incurred from Electricity Fund	
	60,648		Electricity Bill Cost of Fuel Servicing Charges Miscellaneous Expenses Electrical Goods Carrying Charges Electrical Works	1,42,350 21,770 4,000 4,475 83,782 230 39,660
				2,96,267
Exam Fund			Expenses Incurred from Student Aid Fund	
Exam fees	28,800		Others	-
Bank Interest	42,338			-
Student Excursion	1,00,000		Expenses Incurred from Library Fund	
		1,71,138	Newspaper Journal Books Computer Materials Servicing Charges Miscellaneous Expenses Labour Payment	10,505 4,673 21,734 3,000 1,290 5,165 4,200
Electrical Fund				50,567
Refund (over Drawal)	1,375		Expenses Incurred From HS Center Fee Fund	
Electric Fees	500		Remuneration of Treasury Staff Free Transfer BPL Student Remuneration of College Staff Advance	1,800 4,800 2,720 10,000
Free Admission Fees	2,59,700			
Bank Interest	13,259			
		2,74,834	Expenses Incurred from BA Center fee Fund	
			Remuneration Old Semester Expenses Advance Exam Fees	5,22,690 19,129 80,000 72,750
Student Aid Fund				
Bank Interest	36,260		Bank Charges Miscellaneous Expenses	708 633
		36,260	Expenses Incurred From Hostel Seat Rent Fund	
Library Fund				
Library Fees	3,600			
Free Admission	1,48,400			
Bank Interest	12,479			
		1,64,479		6,95,910
HS Center Fee Fund				



Fees Collection	1,10,000	Labour Payment	7,040	
Bank Interest	2,125	Miscellaneous Expenses	7,400	
	1,12,125	Expenses Incurred		14,440
BA Center Fee Fund		Magazine Fund		
Center Fee	5,38,072	College Magazine Expenses	4,150	
Bank Interest	11,304	Expenses Incurred From		4,150
	5,49,376	Scholarship Fund		
		Expenses Incurred From		
		Common Room Fund		
		Freshers Expenses	17,600	
Hostel Seat Rent Fund		Expenses Incurred From		17,600
Fees Collection	1,53,000	Union Fund		
Bank Interest	30,039	Annual Festival	21,525	
	1,83,039	Festival Expenses	20,000	
Magazine Fund		Expenses Incurred From		41,525
Free Admission Fees	59,360	Game Fund		
Bank Interest	8,204	Annual Game Expenditure	14,105	
Scholarship Fund		Expenses Incurred From		14,105
Bank Interest	2,135	Miscellaneous Fund		
	2,135	Registration Fees	16,900	
Common Room Fund		Examination Fees	8,18,750	
Bank Interest	6,902	Enrollment Fees	17,640	
Free Admission Fees	22,260	Remuneration	12,000	
	29,162	Council Exam Fees	2,600	
Union Fund		Bank Charge	413	
Fees Collection	96,460	Pilling of Soil	4,00,000	
Bank Interest	2,931	Miscellaneous Expenses	400	
	99,391	Expenses Incurred From		12,68,703
		Development Fund		
		Painting Works	68,332	
Game Fund		Labour Payment	35,12,272	
Bank Interest	7,603	Advocate Fees	57,000	
Free Admission Fees	59,360	Computer Materials	45,200	
	66,963	Labour Cess	28,380	
		TDS Return	40,380	
		Payment of Soil	25,000	
		Hardware Materials	7,344	
		Cost of Cement	7,478	
Miscellaneous Fund		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
<u>Development Fund</u>			Closing Cash & Bank Balance		
Fees Collection	19,815		Cash in Hand		
Bank Interest	1,43,925		Cash at Bank:		
Other Receipts		1,63,740	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	
					1,64,78,669
GRAND TOTAL		2,65,43,390	GRAND TOTAL		2,65,43,390

For Nazmul & Associates
Chartered Accountants

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



For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

Nibaran Ch. Das
(President)

President
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(Secretary)

Principal
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