



## **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>Expenses Incurred from General Fund</b>			<b>Collection from Students in General Fund</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>UGC Fund</b>		
Common Room Exp	1,00,000		Bank Interest	42,410	
Admission Portal	57,500				
Remuneration	28,500				<b>42,410</b>
Miscellaneous Expenses	5,183				
Labour Payment	5,150				
Corona Materials	9,540				
Utilisation Certificate	2,950				
Electrical Goods	1,500		<b>Exam Fund</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				
Advertisement	3,280		<b>Electrical Fund</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 Electricity 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
			Bank Interest	12,552
<b>Expenses Incurred from Student Aid Fund</b>				
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
			Bank Interest	7,610
<b>Expenses Incurred From HS Center Fee Fund</b>				
Remuneration of Treasury Staff	64,765			<b>5,95,677</b>
Center Fees Paid	3,900			
CCTV Charges	3,300			
		<b>71,965</b>		



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



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	<u>Development Fund</u>		
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
<b>To, Excess of Income over Expenditure</b>	<b>46,77,625</b>			
<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**

  
**Nibaran Ch. Das**  
 (President)

  
**President**  
**Rabindrasadan Girls' College**  
**Karimganj**

**(Secretary)**

  
**Principal**  
**Rabindrasadan Girls' College**  
**Karimganj**

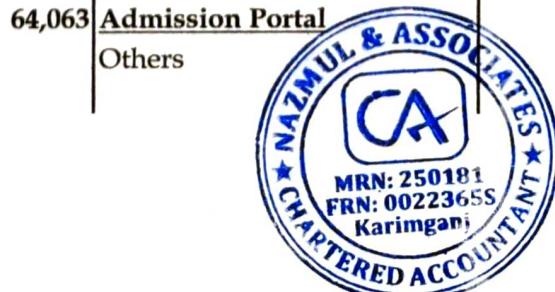
**RABINDRA SADAN GIRL'S COLLEGE**  
**P.O-Karimganj, District-Karimganj , Assam-788710**

**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>Expenses Incurred from General Fund</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	
<b>Collection from Students in General Fund</b>					
Admission & Trf.Fees	3,96,890		Advertisement	3,280	
Tuition Fees	33,550		GST	1,256	
Other Receipt	14,77,388				46,02,387
Free Admission	47,63,851				
Miscellaneous Expenses	10,301		<b>Expenses Incurred from UGC Fund</b>		
Bank Interest	1,89,342		Transfer	18,71,978	
					18,71,978



<b>Aid Fund</b>	220	<b>68,71,542</b>	<b>Expenses incurred for Exam Purpose</b>	
			Refund	22,700
			Stationary Goods	16,260
			Center Fees paid	4,800
			Printing	6,000
			Bank Charges	89
<b>UGC Fund</b>				<b>49,849</b>
<b>Bank Interest</b>	42,410		<b>Expenses Incurred from Electricity Fund</b>	
		<b>42,410</b>	Electricity Bill -----	1,02,369
			Cost of Fuel	3,000
			Electrical Goods -----	51,605
			Labour Payment	2,000
			Bank Charges	89
				<b>1,59,063</b>
<b>Exam Fund</b>			<b>Expenses Incurred from Student Aid Fund</b>	
Exam fees	37,300		Others	-
Bank Interest	21,519			
Free Admission	2,31,800		<b>Expenses Incurred from Library Fund</b>	
		<b>2,90,619</b>	Newspaper	8,867
			Books	6,213
			Labour Payment	4,950
			Competition Affairs	1,275
			Bank Charges	244
<b>Electrical Fund</b>				<b>21,549</b>
Other Receipts	1,78,523		<b>Expenses Incurred From HS Center Fee Fund</b>	
Free Admission Fees	5,79,500		Remuneration of Treasury	64,765
Bank Interest	11,288		Staff	
		<b>7,69,311</b>	Center Fees Paid	3,900
			CCTV Charges	3,300
				<b>71,965</b>
<b>Student Aid Fund</b>			<b>Expenses Incurred from BA Center fee Fund</b>	
Bank Interest	6,113		Remuneration	1,27,000
Free Admission Fees	57,950		Bank Charges	531
				<b>1,27,531</b>
<b>Library Fund</b>			<b>Expenses Incurred From Hostel Seat Rent Fund</b>	
Admission Fees	2,31,800	<b>64,063</b>	Bank Charges	89
			Others	-
				<b>89</b>



UGC Fund Transfer	54,430			
Bank Interest	12,552			
	2,98,782			
<b><u>HS Center Fee Fund</u></b>				
Center Fees	17,400			
Bank Interest	2,196			
	19,596			
<b><u>BA Center Fee Fund</u></b>				
Center Fee	5,88,067			
Bank Interest	7,610			
	5,95,677			
<b><u>Hostel Seat Rent Fund</u></b>				
Fees Collection	59,125			
Bank Interest	28,809			
	87,934			
<b><u>Magazine Fund</u></b>				
Admission Fees	1,73,850			
Bank Interest	8,133			
	1,81,983			
<b><u>Scholarship Fund</u></b>				
Bank Interest	1,763			
	1,763			
<b><u>Common Room Fund</u></b>				
Bank Interest	6,060			
Free Admission Fees	34,770			
	40,830			
<b><u>Union Fund</u></b>				
Fees Collection	1,15,900			
		<b><u>Expenses Incurred From Scholarship Fund</u></b>		
		<b><u>Others</u></b>		
		<b><u>Expenses Incurred From Common Room Fund</u></b>		
		Utilization Certificate	1,180	
		Women's Day Celebration	4,560	5,740
		<b><u>Expenses Incurred From Union Fund</u></b>		
		Others	-	
		<b><u>Expenses Incurred From Game Fund</u></b>		
		Sport Items	4,928	
		Affiliation Fees	1,500	
		Game Registration Fees	1,000	7,428
		<b><u>Expenses Incurred From Miscellaneous Fund</u></b>		
		Construction Works -----	2,60,000	
		Examination Fees	2,79,425	
		Registration Fees	27,900	
		Commerce Exam Fees	11,700	
		Identity Cards	26,000	
		Refund	53,300	
		Bank Charges	354	6,58,679
		<b><u>Expenses Incurred From Development Fund</u></b>		
		Labour Payment -----	81,000	
		Advocate Fees	20,000	
		Repairing Works -----	1,24,600	
		Auditorium Expenses -----	69,580	
		Hardware Materials -----	14,862	
		Supply of Wood -----	11,600	
		Estimate Plan Expenses	17,000	
		Other Expenses -----	25,000	
		TDS Return	1,420	
		Cost of Bamboo	340	
		Carrying Charges	200	



Bank Interest	2,615	1,18,515	Bank Charges	679	3,66,281
<b>Closing Cash &amp; Bank Balance</b>					
			<b>Cash in Hand</b>		
			<b>Cash at Bank:</b>		
			SBI-344059	92,90,373	
			SBI-803822	2,80,891	
			SBI-604760	1,52,401	
			SBI-603744	7,03,945	
			SBI-603507	11,26,772	
			SBI-603802	4,60,695	
			SBI-603347	9,87,360	
			SBI-604090	2,02,145	
			SBI-604078	39,83,278	
			SBI-603982	10,17,150	
			SBI-603438	70,734	
			SBI-603960	6,60,574	
			SBI-341659	65,901	
			SBI-604067	2,52,866	
			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

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