



RABINDRASADAN GIRLS' COLLEGE

AUDITED INCOME AND EXPENDITURE ACCOUNT FINANCIAL YEAR 2018-2019

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

Ashok Kumar Das
Principal
Rabindrasadan Girls' College
Karmganj

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 2019 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 **01-04-2018 to 31-03-2019** 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 2019 and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2018 to March 2019.

For Nazmul & Associates

Chartered Accountants


CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGAQ6578

Place: Karimganj

Date: 27-01-2024



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
<u>Expenses Incurred from General Fund</u>			<u>Collection from Students in General Fund</u>		
Admission fees deposit	13,49,796		Admission Fees	17,75,994	
Contingent salary	7,86,925		Prospectus sale	1,33,800	
Prospectus	50,200		Miscellaneous Receipts	3,61,595	
T.A Bill	98,250		Exam fees (Private)	62,425	
Telephone & Internet Bill	38,941		IQAC Fund	30,145	
Hardware Materials	25,758		Aid Fund	6,040	
Printing, Xerox, etc	36,152		Bank Interest	1,17,904	
Servicing, Repairs etc	58,397				24,87,903
Aluminium door	30,800				
Computer materials	79,276				
Other expenditure	51,500				
Digital infrastructure	11,239				
Stationary	27,008				
Contingency expenses	27,514				
Registration/ Affiliation	10,825				
Refreshment	17,232				
Advertisement	3,513				
Binding Charge	4,350				
I.T Retrun	9,415				
Miscellaneous Expenses	1,562				
Bank Charges	4,867				
Postage	2,822				
		27,26,342	<u>UGC Fund</u>		
<u>Expenses Incurred from UGC Fund</u>			Bank Interest	72,178	
Stationary Goods	16,403		Receipts	80,094	
Computer Materials	84,880				1,52,272
Cost of Almirah	35,986				
IQAC Expenditure	8,000				
Refreshment	8,000				
Hiring Service	61,006				
Audit Fees	1,180				



Others	80,094			
Internet Bill	30,145			
<u>Expenses incurred for Exam Purpose</u>		3,25,694	<u>Exam Fund</u>	
Remuneration	35,605		Exam fees	30,480
Stationary Goods	21,498		Bank Interest	49,025
Repairing	1,800		Free Admission Fees	16,53,830
Electrical Goods	7,901		Others Receipts	38,238
Student Excursion	1,00,000			17,71,573
Others	38,238			
Fund Transfer	11,81,548			
<u>Expenses Incurred from Electricity Fund</u>		13,86,590	<u>Electrical Fund</u>	
Electricity Bill	1,57,213		Electric Rent	5,100
Cost of Fuel	11,000		Electric Fees	11,500
Labour Payment	5,000		Free Admission Fees	1,68,308
A/C Fitting	18,000		Bank Interest	29,509
Electrical Goods	45,565			2,14,417
Repairing Fan	4,200			
Bank Charges	40,991			
<u>Expenses Incurred from Student Aid Fund</u>		2,81,969	<u>Student Aid Fund</u>	
Others	9,001		Bank Interest	5,986
		9,001	Fees Collection	1,280
			Free Admission Fees	5,610
			Others Receipts	9,001
				21,877
<u>Expenses Incurred from Library Fund</u>			<u>Library Fund</u>	
Newspaper	11,065		Library Fees	6,400
Journal	5,674		Free Admission	56,100
Books	3,156		Bank Interest	9,989
Computer Materials	4,128		Sale Proceeds	4,000
Cloth	2,363		Others Receipts	12,893
Library Label	615			89,382
Labour Payment	3,150			
Others	12,893			
<u>Expenses Incurred From HS Center Fee Fund</u>		43,044	<u>HS Center Fee Fund</u>	
Remuneration	1,04,575		Fees Collection	65,870
Computer Materials	4,000		Bank Interest	1,860
Miscellaneous Expenses	18,315		Dep TFR	1,862
		1,26,890		69,592



<u>Expenses Incurred from BA Center fee Fund</u>		<u>BA Center Fee Fund</u>		
Remuneration	2,12,864	Center Fee	5,84,565	
Others	13,972	Bank Interest	63,277	
Advance	50,000			6,47,842
Exam Fees	4,01,226			
Bank Charges	472			
	6,78,534			
<u>Expenses Incurred From Hostel Seat Rent Fund</u>		<u>Hostel Seat Rent Fund</u>		
Fan Repairing	6,500	Fees Collection	1,41,000	
Servicing Charges	870	Bank Interest	27,831	
Electrical Goods	9,360	Others Receipts	29,812	
Others	29,812			1,98,643
	46,542			
<u>Expenses Incurred Magazine Fund</u>		<u>Magazine Fund</u>		
College Magazine Expenses	49,000	Fees Collection	8,170	
Others	11,232	Others Receipts	11,232	
	60,232	Bank Interest	7,958	
				27,360
<u>Expenses Incurred From Scholarship Fund</u>		<u>Scholarship Fund</u>		
Others	3,284	Bank Interest	2,092	
	3,284	Others Receipts	3,284	
				5,376
<u>Expenses Incurred From Common Room Fund</u>		<u>Common Room Fund</u>		
Others	8,576	Fees Collection	960	
	8,576	Govt. Fees	5,610	
		Bank Interest	6,877	
		Others Receipts	8,576	
				22,023
<u>Expenses Incurred From Union Fund</u>		<u>Union Fund</u>		
Annual Festival	44,585	Fees Collection	2,990	
Advance	15,000	Free Admission Fees	28,050	
Freshers,Welcome Expenses	4,720	Bank Interest	3,161	
	64,305			
<u>Expenses Incurred From Game Fund</u>		<u>Game Fund</u>		
Annual Game Expenditure	12,410	Bank Interest	6,725	
Affiliation Fees	100	Free Admission Fees	16,830	
Cost of Powder	635	Fees Collection	11,412	
Games Materials	7,500			
				34,967



Amount Debited	8,852	29,497		
<u>Expenses Incurred From</u> <u>Miscellaneous Fund</u>			<u>Miscellaneous Fund</u>	
Registration Fees	1,06,700		Non-Collegiate Fees	94,455
Examination Fees	9,19,790		Examination Fees	6,56,575
Enrollment Fees	39,680		Miscellaneous Receipts	4,08,096
Identity Card	33,535		Bank Interest	40,137
HS Exam Fees	1,12,150			11,99,263
Bank Charge	59,261			
<u>Expenses Incurred From</u> <u>Development Fund</u>		12,71,116	<u>Development Fund</u>	
Cost of Wood	39,100		Fees Collection	2,01,040
Labour Payment	53,700		Bank Interest	2,02,779
Advocate Fees	20,000		Other Receipts	2,90,888
Painting Works	3,100			6,94,707
Floor Mate	8,481			
Others Infra Expenses	2,90,888			
Bank Charge	236			
Hardware Materials	9,639			
		4,25,144		
To, Excess of Income over Expenditure		1,84,638		
GRAND TOTAL		76,71,398	GRAND TOTAL	76,71,398

For Nazmul & Associates
Chartered Accountants


CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAQ6578
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 Dev 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, 2019

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			Admission fees deposit	13,49,796	
Cash at Bank:			Contingent salary	7,86,925	
SBI-344059	36,26,698		Prospectus	50,200	
SBI-803822	1,67,692		T.A Bill	98,250	
SBI-604760	21,36,242		Telephone & Internet Bill	38,941	
SBI-603744	2,66,462		Hardware Materials-----	25,758	
SBI-603507	7,18,226		Printing, Xerox, etc. -----	36,152	
SBI-603802	2,48,169		Servicing, Repairs etc-----	58,397	
SBI-603347	4,66,096		Aluminium door-----	30,800	
SBI-604090	55,868		Computer materials -----	79,276	
SBI-604078	57,67,290		Other expenditure	51,500	
SBI-603982	19,71,860		Digital infrastructure-----	11,239	
SBI-603438	87,595		Stationary	27,008	
SBI-603960	3,69,654		Contingency expenses	27,514	
SBI-341659	59,911		Registration/ Affiliation	10,825	
SBI-604067	1,92,767		Refreshment	17,232	
SBI-605323	1,89,351		Advertisement	3,513	
SBI-604089	14,82,082	1,78,05,963	Binding Charge	4,350	
			I.T Retrun	9,415	
			Miscellaneous Expenses	1,562	
			Bank Charges	4,867	
			Postage	2,822	
Collection from Students in General Fund					27,26,342
Admission Fees	17,75,994		Expenses Incurred from UGC Fund		
Prospectus sale	1,33,800		Stationary Goods -----	16,403	
Miscellaneous Receipts	3,61,595		Computer Materials-----	84,880	
Exam fees (Private)	62,425		Cost of Almirah-----	35,986	
IQAC Fund	30,145		IQAC Expenditure	8,000	
Aid Fund	6,040		Refreshment	8,000	
Bank Interest	1,17,904	24,87,903	Hiring Service	61,006	
			Audit Fees	1,180	
			Others	80,094	
			Internet Bill-----	30,145	
					3,25,694



		Expenses incurred for Exam	
		Purpose	
		Remuneration	35,605
		Stationary Goods	21,498
		Repairing	1,800
		Electrical Goods	7,901
		Student Excursion	1,00,000
		Others	38,238
		Fund Transfer	11,81,548
			13,86,590
		Expenses Incurred from Electricity Fund	
		Electricity Bill	1,57,213
		Cost of Fuel	11,000
		Labour Payment	5,000
		A/C Fitting -----	18,000
		Electrical Goods-----	45,565
		Repairing Fan	4,200
		Bank Charges	40,991
			2,81,969
		Expenses Incurred from Student Aid Fund	
		Others	9,001
		Expenses Incurred from Library Fund	
		17,71,573 Newspaper	11,065
		Journal	5,674
		Books	3,156
		Computer Materials	4,128
		Cloth	2,363
		Library Label	615
		Labour Payment	3,150
		Others	12,893
			43,044
		Expenses Incurred From HS Center Fee Fund	
		Remuneration	1,04,575
		Computer Materials	4,000
		Miscellaneous Expenses	18,315
			1,26,890
		Expenses Incurred from BA Center fee Fund	
		Remuneration	2,12,864
		Others	13,972
		Advance	50,000
		Exam Fees	4,01,226
		Bank Charges	472
		Expenses Incurred From Hostel Seat Rent Fund	
			6,78,534
UGC Fund			
Bank Interest	72,178		
Receipts	80,094		
	1,52,272		
Exam Fund			
Exam fees	30,480		
Bank Interest	49,025		
Free Admission Fees	16,53,830		
Others Receipts	38,238		
	17,71,573		
Electrical Fund			
Electric Rent	5,100		
Electric Fees	11,500		
Free Admission Fees	1,68,308		
Bank Interest	29,509		
	2,14,417		
Student Aid Fund			
Bank Interest	5,986		
Fees Collection	1,280		
Free Admission Fees	5,610		
Others Receipts	9,001		
	21,877		
Library Fund			
Library Fees	6,400		
Free Admission	56,100		



Bank Interest	9,989	Fan Repairing	6,500
Sale Proceeds	4,000	Servicing Charges	870
Others Receipts	12,893	Electrical Goods	9,360
	89,382	Others	29,812
		Expenses Incurred	
		Magazine Fund	
		College Magazine Expenses	49,000
		Others	11,232
		Expenses Incurred From	
		Scholarship Fund	
		Others	3,284
		Expenses Incurred From	
		Common Room Fund	
		Others	8,576
	6,47,842	Expenses Incurred From	
		Union Fund	
		Annual Festival	44,585
		Advance	15,000
		Freshers, Welcome Expenses	4,720
		Expenses Incurred From	
		Game Fund	
		Annual Game Expenditure	12,410
	1,98,643	Affiliation Fees	100
		Cost of Powder	635
		Games Materials	7,500
		Amount Debited	8,852
		Expenses Incurred From	
		Miscellaneous Fund	
		Registration Fees	1,06,700
	27,360	Examination Fees	9,19,790
		Enrollment Fees	39,680
		Identity Card	33,535
	5,376	HS Exam Fees	1,12,150
		Bank Charge	59,261
		Expenses Incurred From	
		Development Fund	
		Cost of Wood	39,100
		Labour Payment	53,700
	22,023	Advocate Fees	20,000
		Painting Works	3,100
		Floor Mate	8,481
HS Center Fee Fund			
Fees Collection	65,870		
Bank Interest	1,860		
Dep TFR	1,862		
BA Center Fee Fund			
Center Fee	5,84,565		
Bank Interest	63,277		
Hostel Seat Rent Fund			
Fees Collection	1,41,000		
Bank Interest	27,831		
Others Receipts	29,812		
Magazine Fund			
Fees Collection	8,170		
Others Receipts	11,232		
Bank Interest	7,958		
Scholarship Fund			
Bank Interest	2,092		
Others Receipts	3,284		
Common Room Fund			
Fees Collection	960		
Govt. Fees	5,610		
Bank Interest	6,877		
Others Receipts	8,576		
Union Fund			
Fees Collection	2,990		



Free Admission Fees	28,050	Others Infra Expenses	2,90,888
Bank Interest	3,161	Bank Charge	236
		Hardware Materials -----	9,639
Game Fund			4,25,144
Bank Interest	6,725	Closing Cash & Bank Balance	
Free Admission Fees	16,830	Cash in Hand	
Fees Collection	11,412	Cash at Bank:	
		SBI-344059	33,88,259
		SBI-803822	1,80,568
		SBI-604760	19,62,820
		SBI-603744	3,12,800
		SBI-603507	8,70,327
		SBI-603802	2,15,297
		SBI-603347	3,98,544
		SBI-604090	25,764
		SBI-604078	60,36,853
		SBI-603982	23,56,843
		SBI-603438	30,297
		SBI-603960	3,38,962
		SBI-341659	62,003
		SBI-604067	2,06,214
		SBI-605323	14,10,229
		SBI-604089	1,94,821
Miscellaneous Fund			1,79,90,601
Non-Collegiate Fees	94,455		
Examination Fees	6,56,575		
Miscellaneous Receipts	4,08,096		
Bank Interest	40,137		
Development Fund			
Fees Collection	2,01,040		
Bank Interest	2,02,779		
Other Receipts	2,90,888		
GRAND TOTAL	2,54,77,361	GRAND TOTAL	2,54,77,361

For Nazmul & Associates

Chartered Accountants

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGAQ6578
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 Verma
(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 31st March 2019 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 **01-04-2018 to 31-03-2019** 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 2019 except Capital Expenditure and
- b) In the case of Receipt & Payment Account **Receipt & Payment** for the period April 2018 to March 2019.

For Nazmul & Associates

Chartered Accountants

CA Nazmul Islam

(Proprietor)

MRN: 250181

UDIN: 24250181BKAGBZ6489

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, 2019

Expenditure	Details in Rs.	Amount in Rs.	Income	Details in Rs.	Amount in Rs.
Expenses Incurred from RUSA Fund			Income in RUSA Fund		
Digital Classroom	19,06,250		Gross Receipts from the Fund during the period	50,00,000	
Sports Materials	1,62,558		Bank Interest	2,61,860	
Purchase of lab equipment	9,81,302				52,61,860
Library & Campus Development	6,877				
Purchase of Computers	28,750				
Books	2,20,070				
E-Resources	8,09,799				
Bank Fee	35				
		41,15,641			
To, Excess of Income over Expenditure		11,46,219			
GRAND TOTAL		52,61,860	GRAND TOTAL		52,61,860

For & On Behalf of
Nazmul & Associates
Chartered Accountants

CA Nazmul Islam
(Proprietor)
MRN: 250181
UDIN : 24250181BKAGBZ6489
Date : 10-02-2024
Place : Karimganj



For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE

(President)

Achuk Kar Das
(Secretary)

Principal
Rabindrasadan Girls' Co
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, 2019

Receipts	Details in Rs.	Amount in Rs.	Payments	Details in Rs.	Amount in Rs.
Receipts in RUSA Fund			Expenses Incurred from RUSA Fund		
Opening Balance of the Fund		57,31,127	Digital Classroom	19,06,250	
Gross Receipts from the Fund during the period	50,00,000		Sports Materials	1,62,558	
Bank Interest	2,61,860	52,61,860	Purchase of lab equipment	9,81,302	
			Books	2,20,070	
			Library & Campus Development	6,877	
			Purchase of Computers	28,750	
			E-Resources	8,09,799	
			Bank Fee	35	
			Closing Balance of the Fund		41,15,641
GRAND TOTAL		1,09,92,987	GRAND TOTAL		68,77,346
GRAND TOTAL		1,09,92,987			1,09,92,987

For & On Behalf of
 Nazmul & Associates
 Chartered Accountants

CA Nazmul Islam
 (Proprietor)
 MRN: 250181
 UDIN : 24250181BKAGBZ6489
 Date : 10-02-2024
 Place : Karimganj



For and on Behalf of
 RABINDRA SADAN GIRL'S COLLEGE

(President)

Principal
 (Secretary)
 Rabindrasadan Girls College
 Karimganj