



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

Achok M. 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

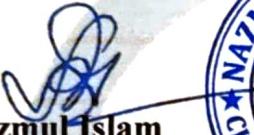
Authority accepted all Suggestions / Instructions of Audit & took prompt action where necessary for better interest of the College.

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.
Expenses Incurred from			Collection from Students in		
General Fund			General Fund		
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 Materiials	26,833		UGC Fund		
Labour Payment	3,700		Bank Interest	4,270	
Printing	21,810				4,270
Affiliation Fees	9,075				
Income Tax	16,785				
Computer Materials	11,550		Exam Fund		
Postage	1,810		Admission Fees	3,09,200	
Hiring Charges	25,400		Exam Fees	62,700	
Servicing Charges	3,000		Bank Interest	30,290	
L Borphukan Celebration	4,500				4,02,190
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				



Expenses Incurred from UGC Fund		37,92,926		
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 Electricity Fund			Electrical Fund	
Electricity Bill	1,39,103		Admission fees	6,65,000
Electrical Goods -----	5,469		Bank Interest	28,560
Telephone Bill	1,894			
		1,46,466		6,93,560
Expenses Incurred from Student Aid Fund			Student Aid Fund	
Financial Assistance	5,500		Bank Interest	7,788
		5,500		7,788
Expenses Incurred from Library Fund			Library Fund	
Newspaper	7,221		Admission fees	2,66,000
Books	20,353		Other Receipts	9,480
Labour Payment -----	5,200		Bank Interest	20,386
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	HS Center Fee Fund	
Expenses Incurred From HS Center Fee Fund			Center Fees	1,00,800
Remuneration	52,375		Bank Interest	2,822
Exam Expenses	30,700		Fund Transfer	89,400
Centre Fees Paid	6,900			
Fitting charges	4,000			
			BA Center Fee Fund	
			Center Fee	6,75,750
				1,93,022



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



<u>Expenses Incurred From</u>		2,22,925	Bank Interest Admission Fees Received	44,286	
<u>Development Fund</u>				3,72,400	
Hardware Materials	7,950				6,14,286
Cost Of Wood	12,350				
Labour Payment	26,000				
Printing Materials	3,694		<u>Development Fund</u>		
Carrying Charges	330		Admission Fees	6,65,000	
Other Expenses	795		Bank Interest	1,14,320	
		51,119			7,79,320
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


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



For and on Behalf of
RABINDRA SADAN GIRL'S COLLEGE


Vibaran 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, 2023

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			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 Matrials	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	
Collection from Students in General Fund	60,64,036		Expenses Incurred from UGC Fund		37,92,926
Free Admission Fees Grant			Transfer		
			Expenses incurred for Exam Purpose		



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



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
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			
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
			Carrying charge	40
Hostel Seat Rent Fund			Expenses Incurred From Game Fund	
Fees Collection	1,37,839			
Bank Interest	33,854	1,71,693	Expenses Incurred From Miscellaneous Fund	
			B.A. Fees	400
Magazine Fund			Examination Fees Paid	1,81,375
Admission Fees	1,99,500		Registration Fees	32,200
Bank Interest	14,445	2,13,945	Commerce Exam Expenses	8,950
Scholarship Fund			Expenses Incurred From Development Fund	
Bank Interest	1,867		Hardware Materials -----	7,950
Other Receipts	12,750	14,617	Cost Of Wood -----	12,350
			Labour Payment -----	26,000
Common Room Fund			Printing Materials -----	3,694
Admission Fees	1,33,000		Carrying Charges -----	330
Bank Interest	8,103	1,41,103	Other Expenses -----	795



Union Fund					51,119
Admission Fees	1,33,000				
Bank Interest	6,605				
		1,39,605		Closing Cash & Bank Balance	
				Cash in Hand	
				Cash at Bank:	
				SBI-344059	1,53,36,862
				SBI-803822	2,90,846
				SBI-604760	1,60,826
				SBI-603744	9,32,069
				SBI-603507	12,96,142
				SBI-603802	6,87,206
				SBI-603347	14,39,560
				SBI-604090	3,25,773
				SBI-604078	47,15,972
				SBI-603982	13,42,313
				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
					3,02,37,788
GRAND TOTAL		3,53,95,838	GRAND TOTAL		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



Nilbaran Ch. Das
(President)

President
Rabindrasadan Girls' College
Karimganj

Ashutosh Dey
(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

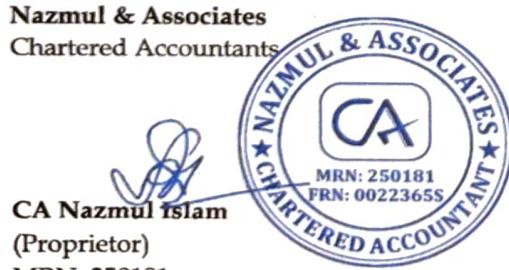


RABINDRA SADAN GIRL'S COLLEGE
P.O-Karimganj, District-Karimganj , Assam-788710

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.
Expenses Incurred from RUSA SNA Fund			Income in RUSA SNA Fund		
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				
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



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)

Ashok Karjan
(Secretary)
Rabindrasadan Girls' College
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	
			Closing Balance of the Fund		39,70,495
GRAND TOTAL		39,70,495	GRAND TOTAL		39,70,495

For & On Behalf of
Nazmul & Associates
Chartered Accountants

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)

Ashok Kumar
Principal
(Redacted)
Rabindrasadan Girls College
Karimganj