



**INTERNAL AUDIT REPORT  
OF  
KHAGARIJAN COLLEGE  
NAGAON::ASSAM**


**FOR THE PERIOD  
FROM 01/04/2019 TO 31/03/2020**

**Audit Conducted By  
Samir Das & Associates  
Chartered Accountants**

**ADP Road, Opp. Holy Angel School, Christianpatty, Nagaon, Assam**

**Phone: 03672-231646(O),9435062992(M)**

**E-Mail: [casamirdas@gmail.com](mailto:casamirdas@gmail.com)**

  
Principal  
Khagarijan College  
Nagaon (Assam)



## AUDITORS REPORT

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2019 to 31-03-2020, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

1.AID Fund, 2.Building Fund, 3.COC Fund, 4.Commerce Fund, 5.Common Room Fund, 6.Cultural Fund, 7.Examination Fund, 8.Extention Education Fund, 9.Game Fund, 10.General Fund, 11.Hostal Fund, 12. Library Fund, 13.Magazine Fund, 14.NSS Fund, 15.PG Fund, 16.Poor Fund,17.Registration Fund, 18.RUSA Fund, 19. Scholarship Fund, 20.Social Fund, 21.Union Fund, 22. UGC Fund,23. Xerox Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2019 to 31-03-2020, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- a) The Scope of our audit is only to the extent of sample checking of the financial expenditures Made under the scheme and we have not conducted the physical verification of the Implementation of scheme works executed at the field.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Confessioned

Beri

Principal  
Khagarijan College  
Nagaon (Assam)





Those charged with governance are responsible for overseeing the entity's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:- 09-06-2023

Place:-Nagaon

UDIN:-23054429BGQLNM3390



*Consented*

*Principal*  
Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Samir Das  
Proprietor  
M.No:-054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

SL NO:-	CONTENTS OF THE REPORT	PAGE NO.
1	AID FUND	1
2	BUILDING FUND	2
3	COC FUND	3
4	COMMERCE FUND	4
5	COMMON ROOM FUND	5
6	CULTURAL FUND	6
7	EXAMINATION FUND	7
8	EXTENTION EDUCATION FUND	8
9	GAME FUND	9
10	GENERAL FUND	10
11	HOSTEL FUND	11
12	LIBRARY FUND	12
13	MAGAZINE FUND	13
14	NSS FUND	14
15	PG FUND	15
16	POOR FUND	16
17	REGISTRATION FUND	17
18	RUSA FUND	18
19	SCHOLARSHIP FUND	19
20	SOCIAL FUND	20
21	UNION FUND	21
22	XEROX FUND	22
23	UGC FUND	23



*Confirmed*

*Bar*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE**

**NAGAON (ASSAM)**

**F.Y. 20219-20**

ANNEXURE-I

**OBSERVATION/SUGGESTION/COMMENT FORMING PART OF AUDITOR REPORT**

We report the following as observation/suggestion/comment to our Audit Report:-

1. Receipts & Payments has been prepared following cash basis of accounting
2. Bank Balance are as per the books of the Institution and subject to reconciliation.

Date: 9/6/23  
Place: Nagaon



*Confessed*

*Bai*

Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



  
Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE**

**NAGAON :: ASSAM**

**Summary Receipts & Payments Accounts for the Period from 01-04-2019 TO 31-03-2020**

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received				Fund Transfer	Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other	Bank Interest			Expenses	Bank Charges			
1	AID Fund	2,264.00	-	-	-	80.00	-	2,344.00	121.00	-	-	2,223.00	2,344.00
2	Building Fund	87,778.56	-	-	-	2,494.00	-	90,272.56	67,056.00	-	-	23,216.56	90,272.56
3	COC Fund	1,46,924.75	-	-	-	19,900.00	5,50,000.00	7,16,824.75	-	1.00	-	7,16,824.75	7,16,824.75
4	Commerce Fund	-	-	54,594.00	-	-	-	54,594.00	-	1.00	-	54,593.00	54,594.00
5	Common Room Fund	36,883.00	-	-	-	1,277.00	-	38,160.00	1,679.00	-	-	36,481.00	38,160.00
6	Cultural Fund	71,231.00	-	44,050.00	-	2,465.00	-	1,17,746.00	97,137.00	-	-	20,609.00	1,17,746.00
7	Examination Fund	66,952.95	-	57,330.00	6,157.00	-	2,84,290.00	4,14,729.95	5,807.00	-	2,00,000.00	2,08,922.95	4,14,729.95
8	Extention Education Fund	15,994.00	-	51,300.00	-	3,671.00	1,06,000.00	1,76,965.00	-	-	-	1,76,965.00	1,76,965.00
9	Game Fund	5,224.20	-	88,100.00	-	2,115.00	-	95,439.20	74,552.00	-	-	20,887.20	95,439.20
10	General Fund	25,75,383.28	18,55,762.00	21,26,700.00	21,210.00	46,244.00	-	66,25,299.28	36,43,099.00	1,824.50	18,47,778.00	11,32,597.78	66,25,299.28
11	Hostal Fund	46,722.50	-	21,700.00	-	1,329.00	-	69,751.50	35,196.00	4.50	-	34,551.00	69,751.50
12	Library Fund	2,553.25	-	1,02,600.00	-	2,881.00	1,49,288.00	2,57,322.25	25,358.95	2.95	-	2,31,960.35	2,57,322.25
13	Magazine Fund	1,03,541.40	-	1,30,500.00	-	9,000.00	2,40,000.00	4,83,041.40	600.00	-	2,00,000.00	2,82,441.40	4,83,041.40
14	NSS Fund	32,351.50	-	15,390.00	-	1,206.00	10,800.00	59,747.50	26,000.00	4.50	-	33,743.00	59,747.50
15	PG Fund	3,89,662.00	-	3,88,290.00	-	12,481.00	2,00,000.00	9,90,433.00	4,97,550.00	155.50	2,00,000.00	2,92,727.50	9,90,433.00
16	Poor Fund	41,565.80	-	25,650.00	-	2,503.00	1,18,000.00	1,87,718.80	-	-	1,09,000.00	78,718.80	1,87,718.80
17	Registration Fund	14,023.20	-	1,18,500.00	-	3,340.00	3,79,400.00	5,15,263.20	5,720.00	0.70	1,90,000.00	3,19,542.50	5,15,263.20
18	RUSA Fund	-	1,00,00,000.00	-	2,64,910.00	-	-	1,02,64,910.00	15,00,439.00	-	-	87,64,471.00	1,02,64,910.00
19	Scholarship Fund	2,25,632.86	-	-	-	8,028.00	-	2,33,660.86	-	121.00	-	2,33,539.86	2,33,660.86
20	Social Fund	68,962.00	-	-	-	2,346.00	-	71,308.00	26,400.00	-	-	44,908.00	71,308.00
21	Union Fund	21,551.70	-	89,750.00	-	1,493.00	-	1,12,794.70	94,926.00	-	-	17,868.70	1,12,794.70
22	Xerox Fund	6,761.80	-	-	-	241.00	-	7,002.80	-	-	-	7,002.80	7,002.80
23	UGC Fund	10,75,678.45	-	-	12,206.00	-	7,09,000.00	17,96,884.45	17,73,631.00	212.40	-	23,041.05	17,96,884.45
		50,37,642.20	1,18,55,762.00	33,14,454.00	3,04,483.00	1,23,094.00	27,46,778.00	2,33,82,213.20	78,75,271.95	2,328.05	27,46,778.00	1,27,57,835.20	2,33,82,213.20

Date: 09-06-2023  
Place: Nagaon

In terms of our Separate reports of even date



*Countersigned*  
*Bar*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	121.00
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 0031013172414)	2,264.00		
To Savings Bank Interest	80.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 0031013172414)	2,223.00
	<b>2,344.00</b>		<b>2,344.00</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants

Date:- 09-06-2023  
Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Countersigned*

*Bein*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Construction & Renovation	57,056.00
Cash in Hand	0.00	By Mason Payment	10,000.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481917850)	87,778.56		
To Fees Received			
To Savings Bank Interest	2,494.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481917850)	23,216.56
	<b>90,272.56</b>		<b>90,272.56</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
**Samir Das**  
Proprietor  
M. No. 054429



*Confirmed*  
*Bu*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank Charges	1.00
Cash in Hand			
<b>Cash at Bank</b>			
PNB (A/c No. 0031013099245)	1,46,924.75		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	5,50,000.00	Cash in Hand	0.00
To Saving Bank Interest	19,900.00	<b>Cash at Bank</b>	
		PNB (A/c No. 0031013099245)	7,16,823.75
	<b>7,16,824.75</b>		<b>7,16,824.75</b>

in terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

**For Samir Das & Associates**  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confessioned*  
*Ban*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMERCE FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance:-</u>		By Bank Charges	1.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By <u>Closing Balance:-</u>	
Punjan National Bank	0.00	Cash in Hand	0.00
(SB A/c No. 2059010050829)		<u>Cash at Bank</u>	
To Bank Interest	0.00	Punjan National Bank	
To Fees Received	54,594.00	(SB A/c No. 2059010050829)	54,593.00
	<b>54,594.00</b>		<b>54,594.00</b>

In terms of our separate report of even date

Date:-09-06-2023  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Samir Das  
Proprietor

M. No. 054429



*Countersigned*

*Bin*

Principal  
Kahagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMMON ROOM FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
CBI (A/c No. 1481915025)	36883.00	By Printing & Stationery	1679.00
To Bank Interest	1277.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915025)	36,481.00
	<b>38,160.00</b>		<b>38,160.00</b>

In terms of our separate report of even date

Date:- 09-06-2023  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confirmed*  
*Beir*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Musical Instrument Furchase	3500.00
Cash in Hand			
<u>Cash at Bank</u>		By Printing & Stationery	637.00
CBI (A/c No. 3048808002)	71,231.00		
To Saving Bank Interest	2,465.00	By Cultural Prog. Exp	93000.00
To Fees received	44,050.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		CBI (A/c No. 3048808002)	20,609.00
	<b>1,17,746.00</b>		<b>1,17,746.00</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
Samir Das  
Proprietor  
M. No. 054429

*Comfessioned*

*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Examination Exp.	2,000.00
Cash in Hand		By Printing & Stationery	307.00
<b>Cash at Bank</b>		By Remuneration	3,500.00
CBI (A/c No. 1481915003)	66,952.95	By <b>Fund Transferred to</b>	
		UGC Fund	2,00,000.00
To Fees Received	57,330.00		
To <b>Fund Transferred from</b>			
General Fund	2,34,290.00		
Registration Fund	50,000.00		
To Savings Bank Interest	6,157.00	By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243476	2,08,922.95
	<b>4,14,729.95</b>		<b>4,14,729.95</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Countersigned*  
*Bain*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXTENTION EDUCATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
SBI A/C No. 34997214959	15,994.00		
To <b>Fund Transferred from</b>			
General Fund	1,06,000.00		
To Fees received	51,300.00	By <b>Closing Balance</b>	
To Savings Bank Interest	3,671.00	Cash in Hand	
		<b>Cash at Bank</b>	
		SBI A/C No. 34997214959	1,76,965.00
	<b>1,76,965.00</b>		<b>1,76,965.00</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Consented*

*Bin*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Sports Goods	30,000.00
Cash in Hand		By College Week Exp.	43,052.00
<b>Cash at Bank</b>		By Affiliation Fee	1,000.00
CBI (A/c No. 148194995)	5,224.20	By Refreshments	500.00
To Saving Bank Interest	2,115.00	By <b>Closing Balance:</b>	
To Fees Received	88,100.00	Cash in Hand	
		<b>Cash at Bank</b>	
		CBI (A/c No. 148194995)	20,887.20
	<b>95,439.20</b>		<b>95,439.20</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023  
Place:-Nagaon



**Samir Das**  
Proprietor  
M. No. 054429

*Countersigned*

*Beu*

Principal  
Khagarijan College  
Nagaon (Assam)



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Salary & Remuneration	17,65,157.00
Cash in Hand	0.00	By Musical Instruments	5,500.00
<b>Cash at Bank</b>		By Electric Equipment	1,27,125.00
SBI A/C No. 10965243090	24,11,675.28	By Repairing & maintenance	27,667.00
FD A/C	1,63,708.00	By Programme Exp	3,285.00
To Savings Bank Interest	46,244.00	By Book & Periodicals	1714.00
To Fees Received	19,42,200.00	By Interview Exp.	90000.00
To Excess Amount received	10,710.00	By Labour Payment	24740.00
To Amount Received from Govt. Of Assam	1,00,000.00	By Online Software Renewal	3600.00
To Fund received from Higher Education	1,77,288.00	By Printing & Stationery	153628.00
To Amount Received From Application Form	1,84,500.00	By Membership Fess paid to ICT Academy	29500.00
To Refund of Salary	10,500.00	By Postages	1500.00
To Amount Received From DHE	15,78,474.00	By Telephone Bill	25644.00
		By Refreshment	8252.00
		By Bank Charges	1824.50
		By Tax Consultancy Charges	9000.00
		By Misc. Exp	1830.00
		By registration Fee paid to GU	780079.00
		By Electric Bill	215358.00
		By Computer Assoceries	53417.00
		By Desiel	8564.00
		By Excursion Expenditure	100000.00
		By Fair Charges	310.00
		By DA & TA	60525.00
		By Meeting Exp	28647.00
		By Furniture Purchase	50032.00
		By <b>Fund Transferred</b>	
		C.O.C. Fund	550000.00
		PG Fund	200000.00
		Examination Fund	234290.00
		Magazine Fund	150000.00
		Poor Fund	68000.00
		Library Fund	149288.00
		Extention Education Fund	106000.00
		Registration Fund	379400.00
		NSS Fund	10800.00
		By Course fees paid to KKHSU	2025.00
		By Sports Goods	21000.00
		By Audit Fees	15000.00
		By Advocated fees	5000.00
		By Inspection Charges	25000.00
		By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		SBI A/C No. 10965243090	9,68,889.78
		FD A/C	1,63,708.00
	<b>66,25,299.28</b>		<b>66,25,299.28</b>

In terms of our separate report of even date

Date:-09-06-2020  
Place:-Nagaon



*Countersigned*  
*Bein*  
Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**BANK RECONCILIATION STATEMENT**

Particulars	Amount	Amount
Bank Balance as per Cash Book		9,68,889.78
Ch. No. 838965 dat. 31-01-2020	4000	
Ch. No. 265075 dat. 02-03-2020	6700	
Ch. No. 265081 dat. 02-03-2020	4000	
Ch. No. 265090 dat. 02-03-2020	3276	
Ch. No. 838917 dat. 30-11-2019	2500	
Ch. No. 838919 dat. 30-11-2019	2500	
		22,976.00
Bank Balance as per Pass Book (SBI A/C No. 10965243090) Date. 31-03-2020		9,91,865.78



*Ban*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**HOSTEL FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Canteen Rent	24,400.00
Cash in Hand	0.00	By Bank Charges	4.50
<b>Cash at Bank</b>		By Paid to Causion Money	4,000.00
Punjan National Bank	46,722.50	By Payment to Plumber	4,100.00
(SB A/c No. 2059010028769)		By Misc. Exp (Curtain.)	500.00
To Bank Interest	1,329.00	By Telephone Bill	396.00
To Fees Received	21,700.00	By Refreshment Exp (Hostal)	1,800.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	34,551.00
		(SB A/c No. 2059010028769)	
	<b>69,751.50</b>		<b>69,751.50</b>

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*

Proprietor

M. No. 054429



*Countersigned*

*Bai*

Principal  
Kaharijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Library Membership Fees	5,902.95
Cash in Hand	0.00		
<b>Cash at Bank</b>		By Newspaper Bill	19456
CBI (A/c No. 1481915014)	2,553.25	By Bank Charges	2.95
To Saving Bank Interest	2,881.00		
To Fees Received	1,02,600.00		
To <b>Fund Transferred from</b>		By <b>Closing Balance:</b>	
General Fund	1,49,288.00	Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915014)	2,31,960.35
	<b>2,57,322.25</b>		<b>2,57,322.25</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Comfessioned*

*Basir*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**MAGAZINE FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By <b>Fund Transferred from</b>	
Cash in Hand	0.00	UGC Fund	200000.00
<b>Cash at Bank</b>		By Printing & stationary	
CBI (A/c No. 1481914984)	1,03,541.40	By Quize Compitation	600.00
To <b>Fund Transferred from</b>			
General fund	1,50,000.00		
Registration Fund	90,000.00	By <b>Closing Balance:</b>	
To Fees Received	1,30,500.00	Cash in Hand	0.00
To Savings Bank Interest	9,000.00	<b>Cash at Bank</b>	
		CBI (A/c No. 1481914984)	2,82,441.40
	<b>4,83,041.40</b>		<b>4,83,041.40</b>

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon

**For Samir Das & Associates**  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confessioned*

*Prin*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE**  
**NAGAON : ASSAM**  
**MAGAZINE FUND**

**BANK RECONCILIATION STATEMENT**

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,82,441.40
Add :- Chque deposit but not Credited in Bank (01-08-2015)	1,690.00	
Add :- C/B Difference in 2014-15 cash Book	760.00	
	2,450.00	
Less :- Excess Deposit in Bank	1,400.00	
		1,050.00
Bank Balance as per Pass Book CBI (A/c No. 1481914984)		<b>2,81,391.40</b>



*Bain*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Labour Payment	500.00
Cash in Hand		By Bank Charges	4.50
<b>Cash at Bank</b>		By National NSS Day	5000.00
UBI (A/c No. 2059010042626 )	32,351.50	By Furniture Purchase	10500.00
		By Refreshment	10000.00
To Fund Transfer from General Fund	10,800.00		
To Savings Bank Interest	1,206.00	By <b>Closing Balance:</b>	
To Fees Received	15,390.00	Cash in Hand	
		<b>Cash at Bank</b>	
		UBI (A/c No. 2059010042626 )	33,743.00
	<b>59,747.50</b>		<b>59,747.50</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:-09-06-2023

Place:-Nagaon



*Samir Das*  
Proprietor  
M. No. 054429



*Confessed*

*Bai*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KAHAGARIJAN COLLEGE**  
NAGAON : ASSAM

**PG FUND**

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 to 31/03/2020**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance:-</b>		By Salary Paid	3,76,036.00
Cash in Hand		By Printing & Stationery	15,412.00
<b>Cash at Bank</b>		By Registration & Enrolment Fees Paid to GU	13,152.00
Punjan National Bank	3,89,662.00	By Remuneration	7,000.00
(SB A/c No. 2059010028769)		By Exam Centre Fees paid	37,899.00
To Bank Interest	12,481.00	By DA & TA	8,792.00
To Fees Received	3,88,290.00	By Books & Periodicals	17,520.00
To <b>Fund Transferred from</b>		By Examination Fees Paid to GU	6,170.00
General Fund	2,00,000.00	By Bank Charges	155.50
		By <b>Fund Transferred to</b>	
		UGC Fund	2,00,000.00
		By News paper Bill	3,370.00
		By Misc. Exp (Rice, Tea etc.)	6,199.00
		By Car Hire Charges	6,000.00
		By <b>Closing Balance:-</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		Punjan National Bank	2,92,727.50
		(SB A/c No. 2059010028769)	
	<b>9,90,433.00</b>		<b>9,90,433.00</b>

In terms of our separate report of even date

Date:-09-06-2023  
Place:-Nagaon



*Countersigned*  
*Bin*

Principal  
Kahagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To <b>Opening Balance:</b>			<b>Fund Transferred to</b>		
Cash in Hand		0.00	UGC Fund		1,09,000.00
<b>Cash at Bank</b>					
CBI (A/c No. 1481914951)		41,565.80			
To <b>Fund Transferred from</b>					
General Fund		68,000.00			
Registration Fund		50,000.00			
To Fees Received		25,650.00			
To Bank Interest		2,503.00	By <b>Closing Balance:</b>		
			Cash in Hand		0.00
			<b>Cash at Bank</b>		
			CBI (A/c No. 1481914951)		78,718.80
		<b>1,87,718.80</b>			<b>1,87,718.80</b>

In terms of our separate report of even date

Date:- 09-06-2023  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Countersigned*  
*Bair*

Principal  
Khagarijan College  
Nagaon (Assam)



*Samir Das*  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Registration Fees paid to G.U.	5,000.00
Cash in Hand	0.00	By Bank Charges	0.70
<u>Cash at Bank</u>		By DA & TA	720.00
CBI (A/c No. 1481914973)	14,023.20	By <u>Fund Transferred to</u>	
To <u>Fund Transferred From</u>		Magazine Fund	90000.00
General Fund	3,79,400.00	Examination Fund	50000.00
To Savings Bank Interest	3,340.00	Poor Fund	50000.00
To Fees Received	1,18,500.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		CBI (A/c No. 1481914973)	3,19,542.50
	<b>5,15,263.20</b>		<b>5,15,263.20</b>

In terms of our separate report of even date

Date:- 09-06-2023  
Place:-Nagaon.

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Countersigned*  
*Paul*  
Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By Construction & Renovation	3,92,000.00
Cash in Hand	0.00		
<u>Cash at Bank</u>		By GST Payment	30439.00
PNB (A/c No. 2059010045553)	-		
By RUSA Fund received	1,00,00,000.00	By Computer Assoceries	1078000.00
To Bank Interest	2,64,910.00	By <u>Closing Balance:</u>	
		Cash in Hand	0.00
		<u>Cash at Bank</u>	
		PNB (A/c No. 2059010045553)	87,64,471.00
	<b>1,02,64,910.00</b>		<b>1,02,64,910.00</b>

In terms of our separate report of even date

Date:- 09-06-2023  
Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Confersigned*

*[Signature]*

Principal  
Khagarijan College  
Nagaon (Assam)



*[Signature]*  
Samir Das  
Proprietor  
M. No. 054429

**NAGAON KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Bank charges	121.00
Cash in Hand	0.00		
<b>Cash at Bank</b>			
PNB (A/c No. 31010118699)	2,25,632.86		
To Savings Bank Interest	8,028.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		PNB (A/c No. 31010118699)	2,33,539.86
	<b>2,33,660.86</b>		<b>2,33,660.86</b>

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



*Samir Das*  
Proprietor  
M. No. 054429



*Confirmed*  
*Ben*

Principal  
Khagarijan College  
Nagaon (Assam)

**NAGAON KHAGARIJAN COLLEGE**

**NAGAON : ASSAM**

**SCHOLARSHIP FUND**

**BANK RECONCILIATION STATEMENT**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Bank Balance as per Cash Book		2,33,539.86
Add: Excess Show in Pass Book	288.00	
		288.00
<b>Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2020</b>		<b>2,33,827.86</b>



*[Handwritten Signature]*  
Principal  
Khagarijan College  
Nagaon (Assa

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>		By Swaraswati Puja Exp	25,000.00
Cash in Hand		By Sankardev Tithi Celebration	1,400.00
<b>Cash at Bank</b>			
CBI (A/c No. 1481914962)	68,962.00		
To Savings Bank Interest	2,346.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481914962)	44,908.00
	<b>71,308.00</b>		<b>71,308.00</b>

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M. No. 054429



*Confessed  
Recd*

Principal  
Khagarijan College  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**



**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance:</b>		By Repairing & Maintance	1100.00
Cash in Hand	0.00	By Blezer Purchase	21890.00
<b>Cash at Bank</b>		By Freshers Social Programme	68000.00
CBI (A/c No. 1481915036)	21,551.70	By Refeshmests	1000.00
		By Misc. Exp.	340.00
Savings Bank Interest	1,493.00	By Plantation Exp.	1500.00
		By Printing & Stationery	1096.00
Fees Received	89,750.00	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
		CBI (A/c No. 1481915036)	17,868.70
	<b>1,12,794.70</b>		<b>1,12,794.70</b>

In terms of our separate report of even date

**For Samir Das & Associates**  
Chartered Accountants



**Samir Das**  
Proprietor  
M. No. 054429

Date:- 09-06-2023  
Place:-Nagaon

*Confusion*

*Be*

**Principal  
Khagarijan College  
Nagaon : Assam**

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**XEROX FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>Opening Balance:</b>			
Cash in Hand			
<b>Cash at Bank</b>			
CBI (A/c No. 3176891696 )	6,761.80	By <b>Closing Balance:</b>	
		Cash in Hand	0.00
		<b>Cash at Bank</b>	
To Savings Bank Interest	241.00	CBI (A/c No. 3176891696 )	7,002.80
	<b>7,002.80</b>		<b>7,002.80</b>

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon



**Samir Das**  
Proprietor  
M. No. 054429



*Consigned*  
*Bein*  
Principal  
Khagarijan Coller  
Nagaon (Assam)

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance:</b>		By Bank Charges	212.40
Cash in Hand	0.00	By Martials Purchases	13,74,614.00
<b>Cash at Bank</b>		By Labour Payment	3,95,630.00
Central bank (A/c No. 3021556916)	10,75,678.45	By Oil Payment	1,500.00
To Savings Bank Interest	12,206.00	By Fair Charge	1,150.00
		By Printing & Stationary	737.00
<b>To Fund Transfer from</b>			
Poor Fund	1,09,000.00		
Examination Fund	2,00,000.00		
Magazine Fund	2,00,000.00		
P.G. Fund	2,00,000.00		
		By <b>Closing Balance:</b>	
		Cash in Hand	
		<b>Cash at Bank</b>	
		Central bank (A/c No. 3021556916)	23,041.05
	<b>17,96,884.45</b>		<b>17,96,884.45</b>

In terms of our separate report of even date

Date:- 09-06-2023  
Place:-Nagaon



*Countersigned*  
*Rui*

Principal  
Khagarijan College  
Nagaon (Assam)

For Samir Das & Associates  
Chartered Accountants



**Samir Das**  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UGC FUND**

**BANK RECOILITATION STSTEMENT**

Particular	Amount
Bank Balance as per Cash book	23,041.05
<b><u>Add:-Cheque issued But not Clear</u></b>	
Cheque no.50406      Date:-29-11-2018	630.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2020	23,671.05



  
Principal  
Khagarijan College  
Nagaon (Assam)