



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

**FOR THE PERIOD
FROM 01/04/2017 TO 31/03/2018**

**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


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 01-04-2017 to 31-03-2018, 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.Common Room Fund, 5.Cultural Fund, 6.Examination Fund, 7.Extention Education Fund, 8.Game Fund, 9.General Fund, 10.Hostal Fund, 11. Library Fund, 12.Magazine Fund, 13.NSS Fund, 14.PG Fund, 15.Poor Fund,16.Registration Fund, 17.Scholarship Fund, 18.Social Fund, 19.Union Fund, 20. Xerox Fund

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2017 to 31-03-2018, 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.



Countersigned
Bain
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.

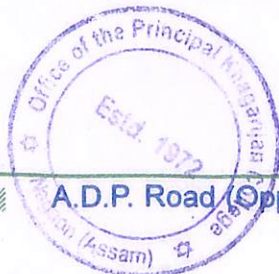
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we 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:-23054429BGQLNK2956



Comfsigned
Bair

Principal

Khagarijan College
Nagaon (Assam)

A.D.P. Road, Opp. Holy Angel School, Nagaon-782001 (Assam)

For Samir Das & Associates
Chartered Accountants



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	COMMON ROOM FUND	4
5	CULTURAL FUND	5
6	EXAMINATION FUND	6
7	EXTENTION EDUCATION FUND	7
8	GAME FUND	8
9	GENERAL FUND	9
10	HOSTEL FUND	10
11	LIBRARY FUND	11
12	MAGAZINE FUND	12
13	NSS FUND	13
14	PG FUND	14
15	POOR FUND	15
16	REGISTRATION FUND	16
17	SCHOLARSHIP FUND	17
18	SOCIAL FUND	18
19	UNION FUND	19
20	XEROX FUND	20

Countersigned

Devi

Principal
Khagarijan College
Nagaon (Assam)



KHAGARIJAN COLLEGE

NAGAON :: ASSAM

Summary Receipts & Payments Accounts for the Period from 01-04-2017 TO 31-03-2018

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received					Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other	Bank Interest	Fund Transfer		Expenses	Bank Charges			
1	AID Fund	58,511.00	-	-	-	679.00	-	59,190.00	57,000.00	1.50	-	2,188.50	59,190.00
2	Building Fund	14,313.56	-	1,99,395.00	-	3,545.00	-	2,17,253.56	1,29,415.00	-	-	87,838.56	2,17,253.56
3	COC Fund	1,87,777.00	-	-	-	6,939.00	4,90,000.00	6,84,716.00	8,580.00	4.75	-	6,76,131.25	6,84,716.00
4	Common Room Fund	12,214.00	-	13,920.00	-	823.00	-	26,957.00	-	-	-	26,957.00	26,957.00
5	Cultural Fund	86,168.00	-	79,800.00	-	5,125.00	-	1,71,093.00	1,00,312.00	-	-	70,781.00	1,71,093.00
6	Examination Fund	60,251.95	-	56,760.00	-	2,557.00	2,50,000.00	3,69,568.95	62,106.00	-	-	3,07,462.95	3,69,568.95
7	Extention Education Fund	58,655.00	-	13,920.00	-	2,583.00	-	75,158.00	-	-	-	75,158.00	75,158.00
8	Game Fund	2,340.20	-	79,800.00	-	1,573.00	-	83,713.20	68,720.00	-	-	14,993.20	83,713.20
9	General Fund	3,85,275.28	27,64,005.00	15,03,255.00	-	24,036.00	2,02,000.00	48,78,571.28	34,72,409.00	345.00	10,92,000.00	3,13,817.28	48,78,571.28
10	Hostal Fund	7,974.00	-	52,400.00	-	556.00	-	60,930.00	46,104.00	85.00	-	14,741.00	60,930.00
11	Library Fund	24,633.25	-	58,190.00	-	1,679.00	-	84,502.25	68,039.00	-	-	16,463.25	84,502.25
12	Magazine Fund	92,347.40	-	1,03,740.00	-	6,039.00	1,00,000.00	3,02,126.40	-	-	-	3,02,126.40	3,02,126.40
13	NSS Fund	-	-	1,000.00	-	2.00	-	1,002.00	-	-	-	1,002.00	1,002.00
14	PG Fund	1,80,759.50	-	6,85,010.00	-	8,302.00	2,02,000.00	10,76,071.50	5,52,163.00	208.50	2,02,000.00	3,21,700.00	10,76,071.50
15	Poor Fund	63,744.80	-	13,920.00	-	2,776.00	50,000.00	1,30,440.80	-	-	-	1,30,440.80	1,30,440.80
16	Registration Fund	62,168.70	-	1,82,965.00	-	5,187.00	-	2,50,320.70	1,40,453.84	0.90	-	1,09,865.96	2,50,320.70
17	Scholarship Fund	2,10,052.11	-	-	-	7,962.00	-	2,18,014.11	-	0.25	-	2,18,013.86	2,18,014.11
18	Social Fund	45,289.00	-	63,960.00	-	3,036.00	-	1,12,285.00	53,160.00	-	-	59,125.00	1,12,285.00
19	Union Fund	56,970.70	-	79,800.00	-	3,143.00	-	1,39,913.70	91,716.00	-	-	48,197.70	1,39,913.70
20	Xerox Fund	6,039.80	-	18,465.00	-	184.00	-	24,688.80	14,540.00	-	-	10,148.80	24,688.80
		15,07,185.75	27,64,005.00	30,44,075.00	-	86,726.00	12,94,000.00	86,89,628.75	47,05,301.84	645.90	12,94,000.00	26,89,681.01	86,89,628.75

Date: 09/6/23
Place: Nagaon

In terms of our Separate reports of even date



Confersigned

Signature

Principal
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON (ASSAM)**

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



Over signed
Bain

Principal
Khagarijan College
Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

AID FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Audit Fees	13,800.00
Cash in Hand	0.00	By Mason Payment	22,200.00
Cash at Bank		By Labour Payment	21000.00
PNB (A/c No. 0031013172414)	58,511.00	By Bank Charges	1.50
To Savings Bank Interest	679.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013172414)	2,188.50
	59,190.00		59,190.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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



Confersigned
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Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

BUILDING FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Labour payment	72,250.00
Cash in Hand	0.00	By Mason Payment	48,100.00
Cash at Bank		By Cost of Electric Goods	7,265.00
CBI (A/c No. 1481917850)	14,313.56	By Fitting Charges	1,800.00
To Fees Received	1,99,395.00		
To Savings Bank Interest	3,545.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481917850)	87,838.56
	2,17,253.56		2,17,253.56

In terms of our separate report of even date

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



Countersigned
Bai

Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	4.75
Cash in Hand	0.00		
Cash at Bank		By Salary & Remuneration	3,350.00
PNB (A/c No. 0031013099245)	1,87,777.00	By Printing & Stationery	230.00
To Fund Transferred from		By Converter	5,000.00
General Fund	4,90,000.00	By Closing Balance:	
To Saving Bank Interest	6,939.00	Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013099245)	6,76,131.25
	6,84,716.00		6,84,716.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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



Unfsigned
Rain
Principal
Khagarijan College
Nagaon (Assam)



SD
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COMMON ROOM FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 1481915025)	12214.00		
To Bank Interest	823.00	By Closing Balance:	
		Cash in Hand	
To Fees Received	13,920.00	Cash at Bank	
		CBI (A/c No. 1481915025)	26,957.00
	26,957.00		26,957.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023


Place:-Nagaon



Comfessioned
Ban

Principal
Khagarijan College
Nagaon (Assam)




Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

CULTURAL FUND

RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Printing & Stationery	312.00
Cash in Hand	0.00		
Cash at Bank		By Cultural Prog. Exp	1,00,000.00
CBI (A/c No. 3048808002)	86,168.00		
To Saving Bank Interest	5,125.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees received	79,800.00	Cash at Bank	
		CBI (A/c No. 3048808002)	70,781.00
	1,71,093.00		1,71,093.00

In terms of our separate report of even date

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



Comfsigned
Das
Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das
Proprietor
M. No. 054429

**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 Opening Balance:			
Cash in Hand			
Cash at Bank			
SBI A/C No. 34997214959	15,994.00		
To Fund Transferred from			
General Fund	70,000.00		
To Fund received from Govt.	36,000.00	By Closing Balance	
To Fees received	51,300.00	Cash in Hand	
To Savings Bank Interest	3,671.00	Cash at Bank	
		SBI A/C No. 34997214959	1,76,965.00
	1,76,965.00		1,76,965.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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



(Signature)
Samir Das
Proprietor
M. No. 054429



(Signature)
(Signature)
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXAMINATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Examination Exp.	20,650.00
Cash in Hand	0.00	By Printing & Stationery	16,016.00
Cash at Bank		By Software Renuwal	25,440.00
CBI (A/c No. 1481915003)	60,251.95		
To Fees Received	56,760.00		
To Fund Transferred from		By Closing Balance:	
General Fund	2,50,000.00	Cash in Hand	0.00
To Savings Bank Interest	2,557.00	Cash at Bank	
		SBI A/C No. 10965243476	3,07,462.95
	3,69,568.95		3,69,568.95

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



Counter signed

Principal

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GAME FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Sports Goods	17,720.00
Cash in Hand	0.00	By Furniture Purchase	8,000.00
Cash at Bank		By College Week Exp.	42,000.00
CBI (A/c No. 148194995)	2,340.20	By Renewal Sports Affiliation Fee	1,000.00
To Saving Bank Interest	1,573.00	By Closing Balance:	
To Fees Received	79,800.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 148194995)	14,993.20
	83,713.20		83,713.20

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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



Countersigned
Bain
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GENERAL FUND

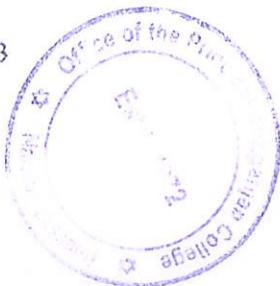
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	12,89,824.00
Cash in Hand	0.00	By Electric Equipment	1,27,871.00
Cash at Bank		By Repairing & maintenance	26,555.00
SBI A/C No. 10965243090	2,21,567.28	By Programme Exp	1,500.00
FD A/c	1,63,708.00	By Book & Periodicals	49995.00
To Savings Bank Interest	24,036.00	By Labour Payment	14129.00
To Fees Received	12,81,205.00	By Online Software Renuwal	6300.00
To Amount Received from Govt. Of Assam	26,49,185.00	By Printing & Stationery	112812.00
To Amount Received From Application Form	1,68,400.00	By Telephone Bill	64764.00
To Fund Transferred From		By Refreshment	7020.00
PG Fund	2,02,000.00	By Bank Charges	345.00
To Amount Received From NAAC	1,14,820.00	By Tax Consaltancy Charges	4200.00
To, Amount received For Excursion	50,000.00	By Misc. Exp	295.00
To Amount Received from students as a Fine	3,650.00	By Registration Fee paid to GU	351323.00
		By Electric Bill	173644.00
		By Cost Of Prospectuse	35000.00
		By Computer Assoceries	40216.00
		By Desiel	3291.00
		By Excursion Expenditure	150000.00
		By College Foundation Day	16000.00
		By Tuition Fees Paid To DHE	866796.00
		By Fair Charges	2620.00
		By DA & TA	18684.00
		By Meeting Exp	7670.00
		By Furniture Purchase	23600.00
		By Fund Transferred	
		C.O.C. Fund	490000.00
		PG Fund	202000.00
		Examination Fund	250000.00
		Magazine Fund	100000.00
		Poor Fund	50000.00
		By Inspection Charges	6250.00
		By Earth Filling	62050.00
		By Audit Fees	10000.00
		By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	150109.28
		SBI A/C No. 10965243090	
		FD A/c	1,63,708.00
	48,78,571.28		48,78,571.28

In terms of our separate report of even date

Date:-09-06-2023

Place:-Nagaon



Confer signed

Bai

Principal
Khagarijan College
Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants



Samir Das

Proprietor

M. No. 054429

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

HOSTEL FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 to 31/03/2018

	RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To	Opening Balance:-		By News Paper Bill	1,604.00
	Cash in Hand		By Canteen Rent	37,800.00
	Cash at Bank:		By Telephone Bill	3,000.00
	Punjan National Bank		By Electricity Bill	1,200.00
	(SB A/c No. 2059010035060)	7,974.00	By Causion money	2,500.00
To	Bank Interest	556.00	By Bank Charges	85.00
To	Fees Received	52,400.00	By Closing Balance:-	
			Cash in Hand	0.00
			Cash at Bank:	
			Punjan National Bank	14,741.00
			(SB A/c No. 2059010035060)	
		60,930.00		60,930.00

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



Contra signed

Bain

Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das

Samir Das
Proprietor

M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Newspaper Bill	17,014.00
Cash in Hand	0.00	By Magazine	1,404.00
Cash at Bank		By Printing & Stationery	573.00
CBI (A/c No. 1481915014)	24,633.25	By Book Purchses	49,048.00
To Saving Bank Interest	1,679.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees Received	58,190.00	Cash at Bank	
		CBI (A/c No. 1481915014)	16,463.25
	84,502.25		84,502.25

In terms of our separate report of even date

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



Countersigned

Bairi

Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 1481914984)	92,347.40		
To Fund Transferred from			
General fund	1,00,000.00		
To Fees Received	1,03,740.00	By Closing Balance:	
To Savings Bank Interest	6,039.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481914984)	3,02,126.40
	3,02,126.40		3,02,126.40

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



Countersigned
Bai
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

NSS FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
UBI (A/c No. 2059010042626)	0.00		
To Savings Bank Interest	2.00	By Closing Balance:	
To Fees Received	1,000.00	Cash in Hand	0.00
		Cash at Bank	
		UBI (A/c No. 2059010042626)	1,002.00
	1,002.00		1,002.00

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



Conferred

Bali

Principal
Khagarijan College
Nagaon (Assam)

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

PG FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 to 31/03/2018

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Salary Paid	2,10,687.00
Cash in Hand	0.00	By Printing & Stationery	32,518.00
Cash at Bank:		By Registration & Enrolment Fees Paid to GU	97,462.00
Punjan National Bank	1,80,759.50	By News Paper Bill	873.00
(SB A/c No. 2059010028769)		By Remuneration	10,500.00
To Bank Interest	8,302.00	By Exam Centre Fees paid	29,840.00
		By DA & TA	15,395.00
To Fees Received	6,85,010.00	By Books & Periodicals	43,702.00
		By Misc. Exp	115.00
To Fund Transferred from		By Bank Charges	208.50
General Fund	2,02,000.00	By Fund Transferred to	
		General Fund	2,02,000.00
		By Furniture Purchase	40,238.00
		By Labour Payment	7,800.00
		By Construction Materials	8,280.00
		By Electricity Bill	54,753.00
		By Closing Balance:-	
		Cash in Hand	0.00
		Cash at Bank:	
		Punjan National Bank	3,21,700.00
		(SB A/c No. 2059010028769)	
	10,76,071.50		10,76,071.50

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

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



Countersigned
Bain

Principal
Kahagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

POOR FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 1481914951)	63,744.80		
To Fund Transferred from			
General Fund	50,000.00		
To Fees Received	13,920.00	By Closing Balance:	
To Bank Interest	2,776.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481914951)	1,30,440.80
	1,30,440.80		1,30,440.80

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
Bain
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

REGISTRATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Registration Fees paid to G.U.	1,37,123.84
Cash in Hand	0.00		
Cash at Bank		By Bank Charges	0.90
CBI (A/c No. 1481914973)	62,168.70	By DA & TA	3330.00
To Savings Bank Interest	5,187.00	By Closing Balance:	
		Cash in Hand	0.00
To Fees Received	1,82,965.00	Cash at Bank	
		CBI (A/c No. 1481914973)	1,09,865.96
	2,50,320.70		2,50,320.70

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



Ca. signed
Bai
Principal
Khagarijan College
Nagaon (Assam)

NAGAON KHAGARIJAN COLLEGE
NAGAON : ASSAM

SCHOLARSHIP FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank charges	0.25
Cash in Hand	0.00		
Cash at Bank		By Closing Balance:	
PNB (A/c No. 31010118699)	2,10,052.11	Cash in Hand	
To Savings Bank Interest	7,962.00	Cash at Bank	
		PNB (A/c No. 31010118699)	2,18,013.86
	2,18,014.11		2,18,014.11

In terms of our separate report of even date

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



Confirmed

Prin

Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

[Signature]
Samir Das
Proprietor
M. No. 054429

NAGAON KHAGARIJAN COLLEGE
NAGAON : ASSAM

SCHOLARSHIP FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,18,013.86
Add: Excess Show in Pass Book	288.00	288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2018		2,18,301.86

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Bin

Principal
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SOCIAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Swaraswati Puja Exp	47,160.00
Cash in Hand	0.00	By Sankardev Tithi Celebration	6,000.00
Cash at Bank			
CBI (A/c No. 1481914962)	45,289.00		
To Savings Bank Interest	3,036.00	By Closing Balance:	
To Fees Received	63,960.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481914962)	59,125.00
	1,12,285.00		1,12,285.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



(Signature)
Samir Das
Proprietor
M. No. 054429

Date:- 09-06-2023

Place:-Nagaon



(Signature)
(Signature)

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UNION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Blezer Purchase	15516.00
Cash in Hand	0.00	By Flood Relief Exp.	30000.00
Cash at Bank		By Freshers Social Programme	25000.00
CBI (A/c No. 1481915036)	56,970.70	By College Week Exp	20000.00
		By Printing & Stationery	700.00
To Savings Bank Interest	3,143.00	By Misc. Exp (Gamcha)	500.00
To Fees Received	79,800.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481915036)	48,197.70
	1,39,913.70		1,39,913.70

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



Countersigned

Bein

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

XEROX FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Tonner	2,080.00
Cash in Hand	0.00		
To Cash at Bank		By Computer & Assoceeries	12,460.00
CBI (A/c No. 3176891696)	6,039.80		
To Savings Bank Interest	184.00		
To Fees Received	18,465.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 3176891696)	10,148.80
	24,688.80		24,688.80

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Samir Das
Proprietor
M. No. 054429

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



Comfessigned
Prin

Principal
Khagarijan College
Nagaon (Assam)

**AUDITORS REPORT**

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the **Receipts & Payments Account** of UGC Fund for 01/04/2017 to 31/03/2018, from the books of accounts and the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01/04/2017 to 31/03/2018, 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.

Confirmation
Date

**Principal
Khagarijan College
Nagaon : Assam**



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2017 TO 31-03-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	380.55
Cash in Hand	0.00	By Martials Purchases	15,45,493.00
Cash at Bank		By Labour Payment	4,22,300.00
Central bank (A/c No. 3021556916)	28,11,290.00	By Printing & Stationary	45248.00
		By Payments For NAAC	1000.00
To Savings Bank Interest	73,537.00	By Educational Tour Exp.	52000.00
		By Meeting Exp.	46000.00
		By Electronic Equipment	56450.00
		By Book Purchases	111253.00
		By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		Central bank (A/c No. 3021556916)	6,04,702.45
	28,84,827.00		28,84,827.00

In terms of our separate report of even date

Date:- 09-06-2023

Place:-Nagaon



*Compassion
Bair*

Principal
Khagarijan College
Nagaon (Assam)

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor