



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

**FOR THE PERIOD
FROM 01/04/2020 TO 31/03/2021**

**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

Das
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 01-04-2020 to 31-03-2021, 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 01-04-2020 to 31-03-2021, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- b) 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

B. S.

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:-23054429BGQLBGQLNR6799



Countersigned
Bai



For Samir Das & Associates
Chartered Accountants


Samir Das
Proprietor
M.No:-054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

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Principal
Khagarijan College
Nagaon (Assam)



KHAGARIJAN COLLEGE
NAGAON :: ASSAM

Summary Receipts & Payments Accounts for the Period from 01-04-2020 TO 31-03-2021

Sl. No.	Particulars (Name of Fund)	Opening Balance	Received			Fund Transfer	Total	Expenditure		Fund Transfer	Closing Balance	Total
			Govt.	Admission	Other			Bank Interest	Expenses			
1	AID Fund	2,223.00	-	-	72.00	-	2,295.00	17.70	-	-	2,277.30	2,295.00
2	Building Fund	23,216.56	-	-	282.00	-	23,498.56	-	-	-	2,298.56	23,498.56
3	COC Fund	7,16,823.75	-	-	18,331.00	3,00,000.00	10,35,154.75	35.40	-	3,00,000.00	5,85,119.35	10,35,154.75
4	Commerce Fund	54,593.00	-	2,40,780.77	1,809.00	-	2,97,182.77	35.90	-	-	2,23,066.87	2,97,182.77
5	Common Room Fund	36,481.00	-	-	649.00	-	37,130.00	-	-	-	2,930.00	37,130.00
6	Cultural Fund	20,609.00	-	-	643.00	47,600.00	68,852.00	-	-	-	68,852.00	68,852.00
7	Examination Fund	2,08,922.95	-	-	5,456.00	2,45,200.00	4,59,578.95	-	-	-	3,03,578.95	4,59,578.95
8	Extension Education Fund	1,76,965.00	-	-	3,830.00	1,95,200.00	3,75,995.00	-	-	1,50,000.00	2,33,995.00	3,75,995.00
9	Game Fund	20,887.20	-	-	652.00	95,200.00	1,16,739.20	-	-	1,00,000.00	99,559.20	1,16,739.20
10	General Fund	11,32,597.78	39,40,482.00	26,455.00	24,783.00	6,50,000.00	60,78,117.78	973.50	15,82,960.00	22,02,726.20	60,78,117.78	
11	Hostal Fund	34,551.00	-	-	867.00	18,800.00	54,218.00	214.60	-	-	32,853.40	54,218.00
12	Library Fund	2,31,960.35	-	-	6,775.00	1,90,400.00	4,29,135.35	-	-	-	3,82,236.35	4,29,135.35
13	Magazine Fund	2,82,441.40	-	-	7,494.00	2,42,800.00	5,32,735.40	-	1,00,000.00	-	4,26,535.40	5,32,735.40
14	NSS Fund	33,743.00	-	-	1,600.00	28,560.00	1,44,003.00	35.90	-	-	1,03,067.10	1,44,003.00
15	PG Fund	2,92,727.50	80,100.00	-	8,427.00	62,500.00	3,63,654.50	240.12	-	-	2,05,229.38	3,63,654.50
16	Poor Fund	78,718.80	-	-	2,031.00	47,600.00	1,28,349.80	-	-	-	98,349.80	1,28,349.80
17	Registration Fund	3,19,542.50	-	-	3,896.00	-	3,23,438.50	0.20	-	-	30,035.34	3,23,438.50
18	RUSA Fund	87,64,471.00	-	-	2,56,549.00	-	90,21,020.00	53.42	-	-	33,00,577.58	90,21,020.00
19	Scholarship Fund	2,33,539.86	-	-	7,456.00	-	2,40,995.86	35.40	-	-	2,40,960.46	2,40,995.86
20	Social Fund	44,908.00	-	-	1,343.00	95,200.00	1,41,451.00	-	-	-	84,401.00	1,41,451.00
21	Union Fund	17,868.70	-	-	487.00	95,200.00	1,13,555.70	-	-	-	1,04,145.70	1,13,555.70
22	UGC Fund	23,041.05	-	-	739.00	-	23,780.05	-	-	-	23,780.05	23,780.05
23	Xerox Fund	7,002.80	-	-	218.00	-	7,220.80	-	-	-	7,220.80	7,220.80
		1,27,57,835.20	40,20,582.00	26,455.00	3,54,389.00	6,25,880.77	2,00,18,101.97	1,642.14	22,32,960.00	87,63,795.79	2,00,18,101.97	

In terms of our Separate reports of even date

Date: 09-06-2023

Place: Nagaon

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Bois

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: 09-06-2023

Place: Nagaon

For Samir Das & Associates
Chartered Accountants




Samir Das
Proprietor
M. No. 054429



Countersigned
Bis

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

AID FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank Charges	17.70
Cash in Hand	0.00		
Cash at Bank			
PNB (A/c No. 0031013172414)	2,223.00		
To Savings Bank Interest	72.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013172414)	2,277.30
	2,295.00		2,295.00

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

Bini

Principal
Khagarijan College
Nagaon

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

BUILDING FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00	By Mason Payment	12,000.00
Cash at Bank			
CBI (A/c No. 1481917850)	23,216.56	By Labour Payment	9200
To Fees Received		By Closing Balance:	
To Savings Bank Interest	282.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481917850)	2,298.56
	23,498.56		23,498.56

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
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Computer & Assoceries	1,50,000.00
Cash in Hand			
Cash at Bank			
PNB (A/c No. 0031013099245)	7,16,823.75	Fund Transferred to	
		General Fund	3,00,000.00
To Saving Bank Interest	18,331.00	By Bank charges	35.40
To Fund Transferred from		By Closing Balance:	
General Fund	3,00,000.00	Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 0031013099245)	5,85,119.35
	10,35,154.75		10,35,154.75

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

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Ban

Principal
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

COC FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		5,85,119.35
Less:- Fund Received from General Fund (Ch. No. 139389, dat. 30-	3,00,000.00	
		3,00,000.00
Bank Balance as per Pass Book PNB (A/c No. 0031013099245) as on 31-03-2021		2,85,119.35

Confirmed

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Principal
Khagarijan College
Nagaon (Assam)



KAHAGARIJAN COLLEGE
NAGAON : ASSAM
COMMERCE FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Salary & Remuneration	74,080.00
Cash in Hand			
Cash at Bank		By Bank Charges	35.90
Punjan National Bank	54,593.00		
(SB A/c No. 2059010050829)		By Closing Balance:-	
To Bank Interest	1,809.00	Cash in Hand	
		Cash at Bank	
To Fees Received	2,40,780.77	Punjan National Bank	
		(SB A/c No. 2059010050829)	2,23,066.87
	2,97,182.77		2,97,182.77

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

Countersigned

Bevi

Principal
Kahagarijan College
Nagaon (Assam)



NAGAON KHAGARIJAN COLLEGE
NAGAON : ASSAM

COMMON ROOM FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance: Cash in Hand Cash at Bank CBI (A/c No. 1481915025)	36481.00	By Labour Payment By Repairing & Maintenance	14200.00 20000.00
To Bank Interest	649.00	By Closing Balance: Cash in Hand Cash at Bank CBI (A/c No. 1481915025)	 0.00 2,930.00
	37,130.00		37,130.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

Cover signed
Bois

Principal
Khagarijan College
Nagaon (Assam)



[Signature]
Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

CULTURAL FUND

RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 3048808002)	20,609.00		
To Fund Transferred from			
Cultural Fund	47,600.00	By Closing Balance:	
		Cash in Hand	0.00
To Saving Bank Interest	643.00	Cash at Bank	
		CBI (A/c No. 3048808002)	68,852.00
	68,852.00		68,852.00

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



Counter signed

Bir

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

CULTURAL FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		68,852.00
Less:- Fund Received from General Fund (Ch. No. 139391, dat. 30-	47,600.00	
		47,600.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		21,252.00



Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXAMINATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Remuneration	6,000.00
Cash in Hand	0.00	By Fund Transferred to	
Cash at Bank		General Fund	1,50,000.00
CBI (A/c No. 1481915003)	2,08,922.95		
To Savings Bank Interest	5,456.00		
To Fund Transferred From		By Closing Balance:	
General Fund	245200	Cash in Hand	0.00
		Cash at Bank	
		SBI A/C No. 10965243476	3,03,578.95
	4,59,578.95		4,59,578.95

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

Confirmed

Ben

Principal
Khagarijan College,
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXAMINATION FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		3,03,578.95
Less:- Fund Received from General Fund (Ch. No. 139393, 139400 dat. 30-03-2021)	2,45,200.00	
		2,45,200.00
Bank Balance as per Pass Book SBI A/C No. 10965243476 as on 31-03-2021		58,378.95




Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXTENTION EDUCATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Education Software	30000
Cash in Hand	0.00	By Printing & Stationery	12,000.00
Cash at Bank		By Fund Transferred from	
SBI A/C No. 34997214959	1,76,965.00	General Fund	100000.00
To Savings Bank Interest	3,830.00	By Closing Balance	
To Fund Transferred from		Cash in Hand	0.00
General Fund	1,95,200.00	Cash at Bank	
		SBI A/C No. 34997214959	2,33,995.00
	3,75,995.00		3,75,995.00

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



Confirmed

Boi

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

EXTENTION EDUCATION FUND

BANK RECONCILATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,33,995.00
Less:- Fund Received from General Fund (Ch. No. 139394, 139399 dat. 30-03-2021)	1,95,200.00	1,95,200.00
Bank Balance as per Pass Book SBI A/C No. 34997214959 as on 31-03-2021		38,795.00



Confirmed

[Signature]

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GAME FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance: Cash in Hand		By Sports Goods	
Cash at Bank CBI (A/c No. 148194995)	20,887.20	By Earth Filling	3,300.00
		By College Week Exp.	13,880.00
To Saving Bank Interest	652.00	By Affiliation Fee	
		By Inter College Youth Festival	
To Fund Transferred from General Fund	95200	By Refreshments	
		By Closing Balance: Cash in Hand	
		Cash at Bank CBI (A/c No. 148194995)	99,559.20
	1,16,739.20		1,16,739.20

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

Bir
Principal
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GAME FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		99,559.20
Less:- Fund Received from General Fund (Ch. No. 139393, dat. 30-	95,200.00	
		95,200.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		4,359.20



A handwritten signature in blue ink, appearing to be "S. S. Saha".

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

GENERAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Salary & Remuneration	13,95,753.00
Cash in Hand	0.00		
Cash at Bank		By Electric Equipment	76,778.00
SBI A/C No. 10965243090	9,68,889.78	By Repairing & maintenance	80,168.00
FD	1,63,708.00	By Programme Exp	6,140.00
To Savings Bank Interest	24,783.00	By Plantation	1020.00
To Fees Received	4,300.00	By Labour & Mason Payment	113850.00
To Excess Amount received		By Printing & Stationery	77791.00
To Amount Received from Govt. Of Assam	39,40,482.00	By Postages	1500.00
To Fund received from Higher Education		By Telephone Bill	6031.00
To Amount Received From Application Form	1,77,500.00	By Refreshment	46185.00
To Fund Transferred From		By GST Payment	2000.00
COC Fund	1,00,000.00	By Bank Charges	973.50
Education Extraction Fund	1,00,000.00	By TV Recharges	400.00
Magazine Fund	1,00,000.00	By Misc. Exp	21463.00
Poor Fund	3,50,000.00	By Toner	4900.00
To Fees received from Interview	1,22,000.00	By Electric Bill	173768.00
To Amount received from DC Against Covid-19	26,455.00	By Computer Assoceries	75683.00
		By Desiel & Fuel	12458.00
		By Affiliation Fees	2025.00
		By Fair Charges	310.00
		By Tax Consatacy Charges	6200.00
		By DA & TA	100110.00
		By Meeting Exp	6505.00
		By Furniture Purchase	
		By Advertisements	45470.08
		By Fund Transferred	
		C.O.C. Fund	300000.00
		NSS Fund	28560.00
		Examination Fund	245200.00
		Magazine Fund	242800.00
		Poor Fund	47600.00
		Library Fund	190400.00
		Extention Education Fund	195200.00
		Games Fund	95200.00
		Cultural Fund	47600.00
		Union Fund	95200.00
		Social Fund	95200.00
		By Audit Fees	2950.00
		By Advocated fees	20000.00
		By Inspection Charges	12000.00
		By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		SBI A/C No. 10965243090	20,39,018.20
		FD	1,63,708.00
	60,78,117.78		60,78,117.78

in terms of our separate report of even date

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



Countersigned
R. B. J.
Principal
Khagarijan College
Nagaon (Assam)



For Samir Das & Associates
Chartered Accountants

Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

BANK RECONCILIATION STATEMENT

Particulars	Amount	Amount
Bank Balance as per Cash Book for April 2018		20,39,018.20
Ch. No. 139387 dat. 30-03-2021	190400	
Ch. No. 139388 dat. 30-03-2021	28560	
Ch. No. 139389 dat. 30-03-2021	47600	
Ch. No. 139390 dat. 30-03-2021	142800	
Ch. No. 139391 dat. 30-03-2021	47600	
Ch. No. 139392 dat. 30-03-2021	95200	
Ch. No. 139393 dat. 30-03-2021	95200	
Ch. No. 139394 dat. 30-03-2021	95200	
Ch. No. 139396 dat. 30-03-2021	95200	
Ch. No. 139397 dat. 30-03-2021	300000	
Ch. No. 139398 dat. 30-03-2021	100000	
Ch. No. 139399 dat. 30-03-2021	100000	
Ch. No. 139400 dat. 30-03-2021	150000	
Ch. No. 139362 dat. 02-03-2021	4500	
Ch. No. 139401 dat. 02-03-2021	5900	
Ch. No. 265233 dat. 01-09-2020	4000	
Ch. No. 838917 dat. 30-11-2019	2500	
Ch. No. 838919 dat. 30-11-2019	2500	
		15,07,160.00
Bank Balance as per Pass Book		35,46,178.20



Principal

Principal
Khagarijan College
Nagaon (Assam)

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

HOSTEL FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021

	RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To	Opening Balance:-		By Repairing & Maintenance	4,350.00
	Cash in Hand		By Canteen Rent	15,000.00
	Cash at Bank		By Bank Charges	214.60
	Punjan National Bank (SB A/c No. 2059010028769)	34,551.00	By Labour Payment	1,800.00
To	Bank Interest	867.00	By Closing Balance:-	
			Cash in Hand	0.00
To	Fees Received	18,800.00	Cash at Bank	
			Punjan National Bank (SB A/c No. 2059010028769)	32,853.40
		54,218.00		54,218.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants



Samir Das
Proprietor
M. No. 054429

Consigned

Barid
Principal
Kahagarijan College
Nagaon (Assam)



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

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Library Repairing	7,650.00
Cash in Hand		By Newspaper Bill	16,302.00
Cash at Bank		By Printing & Stationery	1,212.00
CBI (A/c No. 1481915014)	2,31,960.35	By Computer Assoceries	19,850.00
		By Book Purchses	1,885.00
To Saving Bank Interest	6,775.00	By Closing Balance:	
		Cash in Hand	
To Fund Transferred from		Cash at Bank	
Library fund	1,90,400.00	CBI (A/c No. 1481915014)	3,82,236.35
	4,29,135.35		4,29,135.35

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
[Signature]
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

LIBRARY FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		3,82,236.35
Add:- Bank Interest for the year 2019	1,517.00	
Add:- Opening Balance difference in 2013-14 Cask Book	760.00	
		2,277.00
		3,84,513.35
Less:- Received from General Fund (Ch. No. 139387, dat. 30-03-2021)		1,90,400.00
Bank Balance as per Pass Book CBI (A/c No. 1481915014)		1,94,113.35



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Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

MAGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Fund Transferred from	
Cash in Hand	0.00	General Fund	100000.00
Cash at Bank		By Printing & stationary	1700.00
CBI (A/c No. 1481914984)	2,82,441.40	By Essay Compitation	4500.00
To Savings Bank Interest	7,494.00		
To Fund Transferred from		By Closing Balance:	
General Fund	2,42,800.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 1481914984)	4,26,535.40
	5,32,735.40		5,32,735.40

In terms of our separate report of even date

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

For Samir Das & Associates
Chartered Accountants



Confersigned
Bein

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

KHAGARIJAN COLLEGE
NAGAON : ASSAM
MAGAZINE FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		4,26,535.40
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	
Less :- Excess Deposit in Bank	1,400.00	
		1,050.00
		4,25,485.40
Less: Bank Charges		8.85
Less :-Amount Received from General Fund (Ch. No. 139390, 139398 dat. 30-03-2021)	2,42,800.00	
		2,42,800.00
Bank Balance as per Pass Book CBI (A/c No. 1481914984) dat. 31-03-2021		1,82,676.55



Bai
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Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

NSS FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Honorarium	24000.00
Cash in Hand	0.00	By Bank Charges	35.90
Cash at Bank		By Misc. Expenes (Gamcha)	4220.00
UBI (A/c No. 2059010042626)	33,743.00	By Furniture Purchase	11900.00
		By Refreshment	780.00
To Fund Received from GU	80,100.00	By Closing Balance:	
		Cash in Hand	0.00
To Savings Bank Interest	1,600.00	Cash at Bank	
To Fund Transferred		UBI (A/c No. 2059010042626)	1,03,067.10
General Fund	28,560.00		
	1,44,003.00		1,44,003.00

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

Co-surfigned
Rain

Principal
Khagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

NSS FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		1,03,067.10
Less: Amount received from General Fund	28,560.00	
		28,560.00
Bank Balance as per Pass Book UBI (A/c No. 2059010042626) as on 31-03-2021		74,507.10



A handwritten signature in blue ink, appearing to be "Bai".

Principal
Khagarijan College
Nagaon (Assam)

**KAHAGARIJAN COLLEGE
NAGAON : ASSAM**

PG FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 to 31/03/2021

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Salary Paid	1,28,909.00
Cash in Hand		By Registration & Enrolment Fees Paid to	2,145.00
Cash at Bank		By DA & TA	3,480.00
Punjan National Bank (SB A/c No. 2059010028769)	2,92,727.50	By Books & Periodicals	700.00
		By Bank Charges	240.12
		By News paper Bill	1,930.00
To Bank Interest	8,427.00	By Misc. Exp (Rice, Tea etc.)	340.00
		By Car Hire Charges	3,500.00
To Fees Received	62,500.00	By Refreshment Exp	1,160.00
		By Labour & Mason Payment	10,200.00
		By Rairing & Maintenance	5,821.00
		By Closing Balance:-	
		Cash in Hand	
		Cash at Bank	
		Punjan National Bank (SB A/c No. 2059010028769)	2,05,229.38
	3,63,654.50		3,63,654.50

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

Cover signed

Bai

Principal
Kahagarijan College
Nagaon (Assam)



**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

POOR FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By, Paid to Poor Students	30,000.00
Cash in Hand	0.00		
To Cash at Bank			
CBI (A/c No. 1481914951)	78,718.80		
To Bank Interest	2,031.00		
To Fund Transferred from		By Closing Balance:	
General Fund	47,600.00	Cash in Hand	
		Cash at Bank	
		CBI (A/c No. 1481914951)	98,349.80
	1,28,349.80		1,28,349.80

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

Prin
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

POOR FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		98,349.80
Less:- Fund Received from General Fund (Ch. No. 139389, dat. 30-03-2021)	47,600.00	
		47,600.00
Bank Balance as per Pass Book CBI (A/c No. 1481914951) as on 31-03-2021		50,749.80



[Signature]
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

REGISTRATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance: Cash in Hand Cash at Bank CBI (A/c No. 1481914973)	3,19,542.50	By Registration Fees paid to G.U.	2,93,402.96
To Savings Bank Interest	3,896.00	By Bank Charges	0.20
		By Closing Balance: Cash in Hand Cash at Bank CBI (A/c No. 1481914973)	30,035.34
	3,23,438.50		3,23,438.50

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



Bai
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

RUSA FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Construction & Renovation	41,20,031.00
Cash in Hand	0.00	By Bank Charges	53.42
Cash at Bank		By GST Payment	100358.00
PNB (A/c No. 2059010045553)	87,64,471.00	By Books & Periodicals	1500000.00
To Bank Interest	2,56,549.00	By Closing Balance:	
		Cash in Hand	0.00
		Cash at Bank	
		PNB (A/c No. 2059010045553)	33,00,577.58
	90,21,020.00		90,21,020.00

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:- 09-06-2023

Place:-Nagaon

Confession

Bir

Principal
Khagarijan College
Nagaon (Assam)



Samir Das
Proprietor
M. No. 054429

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SOCIAL FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand		By Swaraswati Puja Exp	57,050.00
Cash at Bank			
CBI (A/c No. 1481914962)	44,908.00		
To Fund Transferred from		By Closing Balance:	
General Fund	95,200.00	Cash in Hand	
		Cash at Bank	
To Savings Bank Interest	1,343.00	CBI (A/c No. 1481914962)	84,401.00
	1,41,451.00		1,41,451.00


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



Confession

Prin
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Bank charges	35.40
Cash in Hand	0.00		
Cash at Bank		By Closing Balance:	
PNB (A/c No. 31010118699)	2,33,539.86	Cash in Hand	
To Savings Bank Interest	7,456.00	Cash at Bank	
		PNB (A/c No. 31010118699)	2,40,960.46
	2,40,995.86		2,40,995.86

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



Co-superintendent

Bain

Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

SCHOLARSHIP FUND

BANK RECONCILIATION STATEMENT

PARTICULARS	AMOUNT	AMOUNT
Bank Balance as per Cash Book		2,40,960.46
Add: Excess Show in Pass Book	288.00	
		288.00
Bank Balance as per Pass Book CBI (A/c No. 0031010118699) as on 31-03-2021		2,41,248.46




Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UNION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By Advertisments	2200.00
Cash in Hand	0.00		
To Cash at Bank		By Freshers Social Programme	4710.00
CBI (A/c No. 1481915036)	17,868.70	By Printing & Stationery	2500.00
To Fund Transferred From		By Closing Balance:	
General Fund	95,200.00	Cash in Hand	0.00
To Savings Bank Interest	487.00	Cash at Bank	
		CBI (A/c No. 1481915036)	1,04,145.70
	1,13,555.70		1,13,555.70

In terms of our separate report of even date

For Samir Das & Associates
Chartered Accountants

Date:-
Place:-Nagaon



Samir Das
Proprietor
M. No. 054429

Confersigned



Ban
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

XEROX FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:			
Cash in Hand	0.00		
Cash at Bank			
CBI (A/c No. 3176891696)	7,002.80		
		By Closing Balance:	
To Savings Bank Interest	218.00	Cash in Hand	0.00
		Cash at Bank	
		CBI (A/c No. 3176891696)	7,220.80
	7,220.80		7,220.80

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

Ban
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By	
Cash in Hand	0.00		
Cash at Bank			
Central bank (A/c No. 3021556916)	23,041.05		
To Savings Bank Interest	739.00		
		By Closing Balance:	
		Cash in Hand	
		Cash at Bank	
		Central bank (A/c No. 3021556916)	23,780.05
	23,780.05		23,780.05

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



Consigned

Principal
Principal
Khagarijan College
Nagaon (Assam)

**KHAGARIJAN COLLEGE
NAGAON : ASSAM**

UGC FUND

BANK RECOILITATION STSTEMENT

Particular	Amount
Bank Balance as per Cash book	23,780.05
<u>Add:-Cheque issued But not Clear</u>	
Cheque no.50406 Date:-29-11-2018	630.00
Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2021	24,410.05




Principal
Khagarijan College
Nagaon (Assam)